

**FILED**

AUG 27 2007

AUG. 27, 2007

MICHAEL W. DOBBINS  
CLERK, U.S. DISTRICT COURT

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS

JH

MICHAEL HENRY,

Plaintiff,

vs.

Civil Action No

UNITED STATES OF AMERICA,  
INTERNAL REVENUE SERVICE,  
FEDERAL BUREAU OF  
INVESTIGATION,  
UNITED STATES DEPARTMENT  
OF JUSTICE,

**07CV4814**

**JUDGE DER YEGHIAYAN  
MAG. JUDGE SCHENKIER**

[REDACTED]  
[REDACTED]  
ALBERTO GONZALES,  
HENRY PAULSON,  
JOSHUA B. BOLTON,  
MARK EVERSON,  
PATRICK FITZGERALD,  
JAMES LETTEN,  
JAMES BERNAZZANI,  
STEVENS MOORE,  
THOMAS P. COLE,  
SAMUEL BROOKS,  
MICHAEL J. KEARNS,  
EILEEN J. O'CONNOR,  
JOHN A. MARELLA,  
GILBERT S. ROTHENBERG,  
JOHN A. DICICCO,  
RICHARD T. MORRISON,  
GERALD MILLER,

[REDACTED]  
[REDACTED],

CHARLES B. RANGEL,  
FORTNEY PETE STARK,  
SANDER M. LEVIN,  
JIM MC CRERY,  
WALLY HERGER,  
MAX BAUCUS,  
JOHN D. ROCKFELLER IV,  
KENT CONRAD,  
CHARLES E. GRASSLEY  
ORRIN G. HATCH,  
JEFF BINGAMAN,  
JOHN F. KERRY,  
BLANCHE L. LINCOLN,  
RON WYDEN,  
CHARLES E. SCHUMER,  
DEBBIE STABENOW,  
MARIA CANTWELL,  
TRENT LOTT,  
OLYMPIA J. SNOW,  
JOHN KYLE,  
GORDON SMITH,  
KEN SALAZAR,  
JIM BUNNING,  
MIKE CRAPO,  
PAT ROBERTS,  
JOHN ENSIGN,  
EDWARD M. KENNEDY,  
JOSEPH R. BIDEN, JR.,  
HERBERT KOHL,  
DIANNE FEINSTEIN,  
RUSSELL D. FEINGOLD,  
RICHARD J. DURBIN,  
BENJAMIN L. CARDIN,  
SHELDON WHITEHOUSE,  
ARLEN SPECTER,  
JEFF SESSIONS,  
LINDSEY GRAHAM,  
JOHN CORNYN,  
SAM BROWNBACK,

TOM COBURN,	)
PATRICK LEAHY,	)
SANDER M. LEVIN,	)
JIM MCDERMOTT,	)
JOHN LEWIS,	)
RICHARD E. NEAL,	)
MICHAEL R. MCNULTY,	)
JOHN S. TANNER,	)
XAVIER BECERRA,	)
LLOYD DOGGETT,	)
EARL POMEROY,	)
STEPHANIE TUBBS JONES,	)
MIKE THOMPSON,	)
JOHN B. LARSON,	)
RAHM EMANUEL,	)
EARL BLUMENAUER,	)
RON KIND,	)
BILL PASCRELL JR.,	)
SHELLEY BERKLEY,	)
JOSEPH CROWLEY,	)
CHRIS VAN HOLLEN,	)
KENDRICK B. MEEK,	)
ALLYSON Y. SCHWARTZ,	)
ARTHUR DAVIS,	)
DAVE CAMP,	)
JIM RAMSTAD,	)
SAM JOHNSON,	)
PHIL ENGLISH,	)
JERRY WELLER,	)
KENNY C. HULSHOF,	)
RON LEWIS,	)
KEVIN BRADY,	)
THOMAS M. REYNOLDS,	)
PAUL RYAN,	)
ERIC CANTOR,	)
JOHN LINDER,	)
DEVIN NUNES,	)
PAT TIBERI,	)
JON PORTER	)
	)

## NATURE OF THE CASE AND OVERVIEW

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Defendants, CHARLES B. RANGEL, FORTNEY PETE STARK,  
SANDER M. LEVIN, JIM MC CRERY, WALLY HERGER,  
MAX BAUCUS, JOHN D. ROCKFELLER IV, KENT CONRAD,  
CHARLES E. GRASSLEY, ORRIN G. HATCH, TRENT LOTT,  
OLYMPIA J. SNOWE, JOHN KYL, GORDON SMITH,  
JEFF BINGAMAN, JOHN F. KERRY, BLANCHE L. LINCOLN  
RON WYDEN, CHARLES E. SCHUMER, DEBBIE STABENOW  
MARIA CANTWELL, KEN SALAZAR, JIM BUNNING,  
MIKE CRAPO, PAT ROBERTS, JOHN ENSIGN,  
EDWARD M. KENNEDY, JOSEPH R. BIDEN, JR., HERBERT KOHL,  
DIANE FEINSTEIN, RUSSELL D. FEINGOLD, RICHARD J. DURBIN,  
BENJAMIN L. CARDIN, SHELDON WHITEHOUSE,  
ARLEN SPECTER, JEFF SESSIONS, LINDSEY GRAHM,  
JOHN CORNYN, SAM BROWNBACK, PATRICK LEAHY,  
TOM COBURN, SANDER M. LEVIN, JIM MCDERMOTT,  
JOHN LEWIS, RICHARD E. NEAL, MICHAEL R. MCNULTY,  
JOHN S. TANNER, XAVIER BECERRA, LLOYD DOGGETT,  
EARL POMEROY, STEPHANIE TUBBS JONES, MIKE THOMPSON,  
JOHN B. LARSON, RAHM EMANUEL, EARL BLUMENAUER,  
RON KIND, BILL PASCRELL JR., SHELLEY BERKLEY,

JOSEPH CROWLEY, CHRIS VAN HOLLEN, KENDRICK B. MEEK,  
ALLYSON Y. SCHWARTZ, ARTHUR DAVIS, DAVE CAMP,  
JIM RAMSTAD, SAM JOHNSON, PHIL ENGLISH, JERRY WELLER,  
KENNY C. HULSHOF, RON LEWIS, KEVIN BRADY, THOMAS M.  
REYNOLDS, PAUL RYAN, ERIC CANTOR, JOHN LINDER,  
DEVIN NUNES, PAT TIBERI AND JON PORTER, under 18 U.S.C. §  
1346 AND TO DEPRIVE THE PLAINTIFF OF HIS RIGHTS TO Honest  
Services. This includes 100 COUNTS OF MAIL AND WIRE  
FRAUD VIOLATIONS OF , 18 U.S.C. §1346. FOR VIOLATION OF THE  
Honest services clause. Each of these defendants serves on committees of  
The United States Senate and House of Representatives. They have been  
Made aware of the criminal Misconduct of United States Attorney Lynne  
Murphy her falsifying of Government records, her subornation of perjury  
and ongoing violation of state and Federal laws in order to intimidate and  
Extort a tax settlement. Each of these defendants are charged with insuring  
the proper application and collection of income tax and have ACCEPTED  
SPOTS ON PRESTEGIOUS COMMITTEES AND SWORE AN OATH TO  
UPHOLD THE CONSTITUTION AND TO ACT WITH AND ENFORCE  
THE LAWS OF OUR COUNTRY, INSTEAD THEY CHOOSE TO  
IGNORE DOCUMENTATION OF CRIMINAL FRAUD BY UNITED

STATES ATTORNEY LYNNE MURPHY AND IRS EMPLOYEE DEBBIE ARCENEUX. EACH OF THE CONGRESSIONAL DEFENDANTS ignored documentation and proof that presented evidence of the criminal activity, falsification of Federal Records and attempts to hide the criminal misconduct behind immunity granted to Federal Prosecutors. James Letten, Patrick Fitzgerald, Stevens Moore, Samuel Brooks, Thomas P. Cole, conspired to conceal the violation of federal mail and wire fraud of Lynne Murphy and Debbie Arceneaux statute that makes it possible to prosecute public officials for a variety of unethical and criminal activities. This addendum in short reads as a "scheme or artifice to deprive another of the intangible right of honest services."

The Joint Committee is established under the Internal Revenue Code of 1986. The Joint Committee is composed of 10 Members: 5 Members from the Senate Committee on Finance (3 majority and 2 minority) and 5 Members from the House Committee on Ways and Means (3 majority and 2 minority).

The statutorily prescribed duties of the Joint Committee are to:

- (1) investigate the operation and effects of internal revenue taxes and the administration of such taxes;
- (2) investigate measures and methods for the simplification of such taxes;
- (3) make reports to the House Committee on Ways and Means and the

Senate Committee on Finance (or to the House and the Senate) on the results of such investigations and studies and to make recommendations;<sup>(2)</sup> and (4) review any proposed refund or credit of income or estate and gift taxes or certain other taxes set forth in Code section 6405 in excess of \$2,000,000.

Defendants CHARLES E. GRASSLEY, ORRIN G. HATCH, TRENT LOTT, MAX BAUCUS, JOHN D. ROCKEFELLER IV, WILLIAM M. THOMAS, E. CLAY SHAW JR, NANCY L. JOHNSON, CHARLES B. RANGEL, FORTNEY PETE STARK. Were notified by the plaintiff of all these allegations via fax during July of 2006 AND WERE OBLIGATED BY LAW TO REPORT THIS INFORMATION BACK TO THE SENATE JUDICARY COMMITTEE AND THE HOUSE WAYS AND MEANS COMMITTEE. Specifically the defendants who have the following statutorily prescribed duties.

- (1) investigate the operation and effects of internal revenue taxes and the administration of such taxes;

The Defendants CHARLES E. GRASSLEY, ORRIN G. HATCH, TRENT LOTT, MAX BAUCUS, JOHN D. ROCKEFELLER IV, WILLIAM M. THOMAS, E. CLAY SHAW JR, NANCY L. JOHNSON, CHARLES B. RANGEL, FORTNEY PETE STARK. Had knowledge that A violation of Title 26, Section 7432 and 7433 of the United States Code



Was being conducted by the following Defendants while acting under their Official and individual capacities as employees of the United States of America, Internal Revenue Service and the Internal Revenue Oversight Board. The congressional defendants were aware that IRS at the instruction of the individual co-conspirators, Lynn Murphy and Debbie Arceneaux, James Letten, Linda Jones, Richard White, Louis Zeller, Marsha Ramirez, Michael Kearns, Mark Everson, Cherry Elder, C. Hill, and Eileen J O'Connor, assessed and filed a deficiency notice for \$6,000,000 of stock that plaintiff received in exchange for the non-recourse note, Even though the Plaintiff, Mr. Henry had an obligation to pay for the stock in the form of a non-recourse note.

The individual co-conspirators Lynn Murphy, Debbie Arceneaux, James Letten, Linda Jones, Richard White, Louis Zeller, Marsha Ramirez, Michael Kearns, Mark Everson, Cherry Elder, C. Hill, and Eileen J. O'Connor caused their employer – the IRS to ignore Two United States Supreme Court decisions concerning the treatment of Non-recourse debt by declaring the obligations signed by Mr. Henry not to be a bona fide debt.

And they were aware that Defendants Lynn Murphy, Debbie Arceneaux, James Letten, Linda Jones, Richard White, Louis Zeller, Marsha Ramirez, Michael Kearns, Mark Everson, Cherry Elder, C. Hill, and

Eileen J. O'Connor did violate Title 26, Section 7433 of the United States Code by filing a Notice of Deficiency in 2004 for the attempted collection or by not investigating plaintiffs complaints of misconduct by employees of the IRS as part of their official duties. Defendants CHARLES E. GRASSLEY, ORRIN G. HATCH, TRENT LOTT, MAX BAUCUS, JOHN D. ROCKEFELLER IV, WILLIAM M. THOMAS, E. CLAY SHAW JR, NANCY L. JOHNSON, CHARLES B. RANGEL and FORTNEY PETE STARK did ignore their statutorily prescribed duties as the Joint Committee to investigate the operation and effects of internal revenue taxes and the administration of such taxes; even after they had been made aware of the falsified deficiency notices in excess of 9 million dollars.

2. All defendants were aware that Lynne Murphy and Debbie Arceneaux did Violate of 18 U.S.C. Part 1 Chapter 63 Section 1346. Mail and Wire fraud with the Statues Definition of "scheme or artifice to defraud" For the purposes of this chapter, the term "scheme or artifice to defraud" includes a scheme or artifice to deprive another of the intangible right of honest services where theses defendants caused a 9 million dollar Notice of Deficiency to be filed by their employer the United States Government and the Internal Revenue Service and delivered via US Mail.

3. All of defendants were aware and had seen definitive

Proof that Arceneaux and Murphy did violate under 18 U.S.C. §

1951 (a) (b) (2) **the Term “extortion” means the obtaining of property from another, with his consent, induced by wrongful use of actual or threatened force, violence, or fear, or under color of official right.**

Lynne Murphy recruited Debbie Arceneaux to help her delay a trial and retaliate and fabricate a deficiency notice against the plaintiff. Arceneaux was recruited by Murphy because she had the necessary job to carry out her task. Arceneaux was required as she had the ability to enter falsified information into the Internal Revenue Service Computers.

All defendants were aware that Murphy and Arceneaux were acting under color of official right and ignored two Supreme Court Rulings and ignored documents in their possession that were provided while they were acting under color of official right as part of the Examination process.

4. All of the defendants were aware that as part of their scheme, the individuals – Murphy and Arceneaux, set up meetings and phone calls to fabricate a deficiency from November 20 through December 1, 2004. On December 2, 2004 Defendant Murphy and Arceneaux instructed C. Hill and Cherry Elder who worked at the Internal Revenue Service to enter false

information into the Computer systems. C. Hill, IRS employee number 72-0288 did enter the Fraudulent Data into the Internal Revenue Service computers. The Computer Generated a Fabricated Deficiency notice in excess of 9 Million dollars on behalf of Commissioner Mark Everson and signed by Cherry Elder as Acting Gulf States Technical Services.

5. Murphy, Arceneaux, Hill and Elder entered fraudulent information into the IRS computers which cause the IRS systems to fabricate and cause the IRS to file a false Deficiency Notice for in excess of 9 million dollars to delay a tax refund trial.

6. All of the Defendants were aware that United States Department of Justice Attorney had in her possession documentation that proved these entries were fabricated. At the instruction of Murphy – Arceneaux, Elder and Hill continued the fabrication process and helped Murphy file documents with the Court to delay Henry's refund trial Scheduled for January 2005. This Case is 02-0968 Eastern District of Louisiana. Before these filings occurred Plaintiff Murphy went over the documentation in a Deposition of Michael Henry. Murphy told plaintiff Henry in the presence of his Attorney she did not agree with the Plaintiff's views of

what his documentation shows.

7. All of the Defendants were aware Plaintiff told Murphy that she was not the IRS and he wanted a review as required by IRS Code to review the documentation as allowed under IRS Regulations. Defendant Murphy conceived the recruitment of Arceneaux, Elder and Hill in order to deprive Plaintiff of his rights to appeal, disrupt Justice by stopping a Trial Scheduled 4 weeks away.

8. When Plaintiff received the deficiency notice in the mail he Immediately called C. Hill and demanded an appeal that Murphy had refused to allow.

9. In addition Plaintiff immediately sent a letter to Arceneaux Demanding the same appeal.

10. All of the Defendants were aware that at the instruction of the United States Department of Justice Attorney Lynne Murphy they were Denying plaintiff any access to the IRS Appeal Process.

11. All of the Defendants were aware C. Hill further told Plaintiff

Henry that “say good by to the Refund case In District Court you are now stuck with Tax Court – and you get no Jury”. When plaintiff demanded to speak to a supervisor she laughed and hung up the phone.

12. All of the Defendants were aware that the Plaintiff immediately pulled document numbers in his Possession and sent copies of all documentation to Cherry Hill disputing the Deficiency notice.

13. All of the Defendants were aware that the Plaintiff then sent copies of all transmittal letters to Cherry Elder that proved that the United States Department of Justice had in their possession documents that proved 9 million dollars in claims were fabricated by Lynne Murphy. The defendants Arceneaux, Hill and Elder never responded to the documentation.

14. Each of the Defendants were aware that it was further pointed out documents from Merrill Lynch, Goldman Sachs and Reed Smith directly conflicted with the fabricated Deficiency Notices.

15. All defendants were aware that even after being confronted with this Documentation Lynne Murphy continued to conspire with Debbie Arceneaux, Cherry Elder and C. Hill to Cause Mark Everson to ignore the Rulings of the United States Supreme.

16. All defendants were aware that the IRS and the United States Attorneys office Tax Division ignored documents in their possession as part of their goal to hide their activities under color of official duties where they fabricated and falsify Court filings and to hide the fabricated IRS Deficiency notices. All of this was done to insure their cover and allowed Murphy to retaliate against the Plaintiff because he had filed various complaints of misconduct against Murphy and Arceneaux.

17. All defendants are aware that documentation of all of this misconduct and fabricated court Filings and Subornation of perjury by Lynn Murphy and Debbie Arceneaux is a matter of public record and part of the case record in the IN THE UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF LOUISIANA Case 02-0968. The above employees while acting under color of official duties caused Mark Everson and the IRS to ignore the United States Supreme that specifically dealt with taxation on non –recourse notes. Murphy conspired to ignore the Supreme Court in order to force her will and retaliation on plaintiff.

18. All defendants were aware that type of conduct by Murphy and other

Attorneys for the US Department of Justice has been the subject of two recent Fifth Circuit decisions and was designed by US Attorney Lynne Murphy acts as an impediment to the efficient administration of justice.

19. The Fifth Circuit court has recognized that when, as here, the Commissioner, Mark Everson, persists in taking a position in litigation that is so incongruous as to call his motivation into question

*, ... [i]t can only be seen as one aimed at achieving maximum revenue at any cost, ... seeking to gain leverage against the taxpayer in the hope of garnering a split-the-difference settlement--or, failing that, then a compromise judgment--somewhere between the value returned by the taxpayer ... and the unsupportedly excessive value eventually proposed by the Commissioner. Caracci v. C.I.R., 456 F.3d 444 (5th Cir. 2006); Dunn v. C.I.R., 301 F.3d 339, (5th Cir.2002).*

20. Plaintiff purchased \$8 million of stock in AMC by paying \$2 million cash and giving AMC a non-recourse note in the amount of \$6 million.

21. All defendants were aware that the Commissioner, Mark Everson, belatedly at the instruction of Co-conspirators, Lynn Murphy Debbie Arceneaux, Cherry Elder, and C. Hill, assessed and filed a fabricated deficiency notice for \$6,000,000 of stock. The Co-conspirator Defendants ignored the fact that Plaintiff, Mr. Henry had an obligation to pay for the



stock in the form of a non-recourse note.

22. All defendants were aware that the individual co-conspirators at the Instruction of Lynne Murphy, Debbie Arceneaux, C. Hill and Cherry Elder caused their employer – Mark Everson and the Internal Revenue Service, too ignore the multiple decisions of the United States Supreme Court concerning the treatment of non-recourse debt by declaring the obligations signed by Mr. Henry not to be a bona fide debt.

23. All defendants were aware that the cases ignored are Crane v. Commissioner, 331 U.S. 1, 67 S.Ct. 1047(1947) and Commissioner v. Tufts, 461 U.S. 300 (1983).

24. All defendants were aware that the IRS, and Mark Everson, does not have one witness to testify that the Plaintiff had no financial obligation to pay for the stock. In fact the Treasury Secretary, Henry Paulson, has access to evidence that disproves this entire theory and will be a witness against the IRS.

25. All defendants were aware that he individual co-conspirators Lynn

Murphy, Debbie Arceneaux, Cherry Elder, and C. Hill have no witnesses to testify that the plaintiff had no financial obligation to pay for the stock.

26. All defendants were aware that the Secretary of the Treasury Henry Paulson is a witness and has knowledge of American Metrocomm Corporation.

27. Under his supervision as Chairman of Goldman Sachs Paulson oversaw the appointment of directors to the Board of American Metrocomm.

28. Henry Paulson has access to and knowledge that disproves Lynne Murphy's fabricated deficiency notice. There are 2 letters from Michael Henry, CEO of American Metrocomm in October and November of 1999 discussing Goldman Sachs investment and their Independent Board members.

29. All defendants were aware that the employees, Lynne Murphy, Debbie Arceneaux, C. Hill and Cherry Elder ignored the fact that Government has litigated on two occasions at the United States Supreme Court based upon the same argument which it is now asserting in this case.

30. All defendants were aware that Murphy refuses to accept the non-recourse note and insists that it is not a valid obligation because of the right to “walk away”.

31. All defendants were aware that in the landmark case of Crane v. Commissioner, 331 U.S. 1, 67 S.Ct. 1047(1947), the court held that non-recourse debt should be treated the same as a recourse debt for tax purposes.

32. Further, the Supreme Court case of C.I.R. v. Tufts, 461 U.S. 300, 313. states: “Crane also stands for the broader proposition, however, that a non-recourse loan should be treated as a true loan.” Commissioner v. Tufts, 461 U.S. 300 (1983).

33. All the defendants were aware that the IRS’s disregard of the non-recourse debt is contrary to two United States Supreme Court decisions. And is the most compelling documentation and evidence that Lynn Murphy, Cherry Elder, and C. Hill, were conspiring, Falsifying and Fabricating Deficiency notices and attempting extortion in excess of 9 million dollars while acting under color of Official right.

34. In addition this is an action brought pursuant to Title 26, Section 7432 and 7433 of the United States Code against all defendants

while acting under their Official Capacity as employees of the United States of America.

35. All Defendants were aware that Cherry Elder, Debbie Arceneaux and C. Hill did violate Title 26, Section 7432 and 7433 of the United States Code by filing a Falsified Notice of Deficiency in 2004 for the attempted collection of taxes generated by the 9 million Dollar fabrication.

36. Defendants Henry Paulson and Mark Everson refused to investigate plaintiffs complaints of misconduct by employees of the IRS and the Department of Justice as part of their official duties.

37. All defendants were aware that with respect to a taxpayer, any officer or employee of the Internal Revenue Service recklessly or intentionally, or by reason of negligence, Disregards any provision of this title, or any regulation promulgated under this title, such taxpayer may bring a civil action for damages against the United States in a district court of the United States.

38. All defendants were aware that Cherry Elder, Debbie Arceneaux, Mark Everson and C. Hill while acting as employees of the Internal

Revenue Service recklessly or intentionally, or by reason of negligence, disregarded all provision of this title, and or any regulation promulgated under this title by fabricating then filing the 2004 Notice of Deficiency.

39. All the defendants were aware that Commissioner had litigated the non-recourse debt issues on two occasions at the United States Supreme Court, lost the decision, and are now again using the same argument which it attempted to assert when filing the 2004 Notice of Deficiency for in excess of 9 million dollars.

40. All of the defendants were aware that Murphy, Arceneaux, Hill and Elder fabricated and falsified a notice of deficiency. In addition they were all aware that United States Attorney Michael J Kearns, James Letten and Eileen J. O' Connor had conspired to conceal the Criminal conduct Murphy, Arceneaux Hill and Elder.

41. All defendants were aware that defendants DEBBIE ARCENEAUX, CHERRY ELDER, LINDA JONES, RICHARD WHITE, LOUIS ZELLER, MARSHA RAMIREZ and C. HILL were shredding documents, deleting entrees from the IRS computers extension agreements for Plaintiffs 2002 tax year, at the Instruction of and under the Supervision of United States Attorneys James Letten, Stevens Moore, Eileen J. O'Connor, Michael J.

Kearns and Lynne Murphy.

42. Defendants Cherry Elder, C. Hill, and Mark Everson, at the instruction of United States Attorney Lynne Murphy, were negligent and ignored the Supreme Court rulings in place for 60 years the defendants ignored the fact that the transaction was a valid obligation because of the right to “walk away” non-recourse note.

43. In the landmark case of Crane v. Commissioner, 331 U.S. 1, 67 S.Ct. 1047(1947), the court held that non-recourse debt should be treated the same as a recourse debt for tax purposes.

44. The Supreme Court case of C.I.R. v. Tufts, 461 U.S. 300, 313. states: “Crane also stands for the broader proposition, however, that a non-recourse loan should be treated as a true loan.” Commissioner v. Tufts, 461 U.S. 300 (1983).

45. At the Instruction of the United States Department of Justice Attorney Lynne Murphy, the IRS’s disregard of the non-recourse debt is contrary to two United States Supreme Court decisions entitles the plaintiff to damages in accordance with- Title 26, Section 7433

of the United States Code by filing a Notice of Deficiency in 2004 for

***(b) Damages***

***In any action brought under subsection (a) or petition filed under subsection***

***(e), upon a finding of liability on the part of the defendant, the defendant shall be liable to the plaintiff in an amount equal to the lesser of \$1,000,000 (\$100,000, in the case of negligence) or the sum of—***

***(1) actual, direct economic damages sustained by the plaintiff as a proximate result of the reckless or intentional or negligent actions of the officer or employee, and***

***(2) the costs of the action.***

**JURISDICTION**

46. Jurisdiction over this action is based on 28 U.S.C. Part IV, Chapter 85 Sections 1340, 28 U.S.C. Part IV, Chapter 85 Section 1346 (a) (1), 28 U.S.C. Part IV, Chapter 85 Section 1361, 28 U.S.C. Part IV, Chapter 85 Section 1331.

**VENUE**

47. Venue is proper in this Court under 28 U.S.C. § 1391(e).

**JURY DEMAND**

48. Plaintiff demands trial by Jury in this action on each and every one of the Claims.

#### LEGAL AUTHORITY

49. 18 U.S.C. § 1346 was enacted in 1988, for purposes of reversing the Supreme Court's decision in *McNally v. U.S.*, 483 U.S. 350 (1987). In *McNally*, the Supreme Court overruled a long line of lower court decisions by holding that the federal mail and wire fraud statutes did not Encompass schemes to defraud citizens of an intangible right to honest government service from public officers. *Id.* at 355. By enacting 18 U.S.C. § 1346, Congress restored "honest services" within the ambit of the federal mail and wire fraud statutes, meaning that a scheme to deprive the public of "honest services" by a public official could be punished as mail or wire fraud.

"Public official" means any person holding a legislative, executive, administrative or judicial office, whether appointed or elected; any other person who performs a public function or provides a public service; any other person defined as a public official in the domestic law.

FBI Special Agent in Charge James Bernazzani added, "I want to send a message to those who are contemplating entering public service, or those already so engaged. Public service is nothing more than serving the public.



Public service is not about the individual; it is about the people. Public service is about advocating the public good, not about enhancing private gain. Public service is not about stealing from the people, it is about giving to the people. Those in public service have a calling, and that calling is fundamentally entrenched in personal integrity. And when you lose personal integrity, not only do you lose the people, you lose yourself."

"It is brazen the amount of activity down here where people think it's their right as soon as they assume office to steal from the people," said James Bernazzani, the FBI's special agent in charge.

"We need the cleansing and we will continue to clean until to we have a government responsible to the people," he said.

Corruption exists everywhere, he said, but Louisiana is an extreme case.

"Machine politics in the North, I'm not condoning this, but they'll skim the cream and give back to their voting constituents, to the people," Bernazzani said. "Here in Louisiana, they skim the cream, steal the milk, hijack the bottle and look for the cow."

Corruption exists everywhere, he said, but Louisiana is an extreme case.

"Machine politics in the North, I'm not condoning this, but they'll skim the

cream and give back to their voting constituents, to the people," Bernazzani said. "Here in Louisiana, they skim the cream, steal the milk, hijack the bottle and look for the cow."

"Corruption in New Orleans is endemic," said Mr. Letten, the federal prosecutor. "I think this simply tells us there is corruption on many levels, large scale and small scale."

Section 7432 of the United States Code provides taxpayers with a cause of action. If any officer or employee of the Internal Revenue Service knowingly, or by reason of negligence, fails to release a lien under Section 6325 on property of the taxpayer, such taxpayer may bring a civil action for damages against the United States in a district court of the United States.

50. Section 7433 of the United States Code provides taxpayers with a cause of action for statutory and/or actual and punitive damages against the United States If, in connection with any collection of Federal tax with respect to a taxpayer, any officer or employee of the Internal Revenue Service recklessly or intentionally, or by reason of negligence, disregards any provision of this title, or any regulation promulgated under this title, such taxpayer may bring a civil action for damages against the United States

in a district court of the United States.

51. The United States of America specifically applies Limitations on assessment and collection.

***(a) General rule.--Except as otherwise provided in this section, the amount of any tax imposed by this title shall be assessed within 3 years after the return was filed (whether or not such return was filed on or after the date prescribed.***

52. General Rule.-If the taxpayer omits from gross income an Amount properly includible therein which is in excess of 25 percent of the amount of gross income stated in the return, the tax may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, at any time within 6 years after the return was filed.

53. All defendants were aware that to invoke the 6-year assessment period, the IRS has the burden of proving that petitioners omitted the requisite amount of gross income from their return.

54. All defendants were aware that the defendant the IRS does not meet this burden of proof by ignoring the United States Supreme Court.

55. All defendants were aware that defendants United States Attorney

Lynne Murphy Falsified and/or ignored the documentation, and the United States Supreme Court, in an effort to ignore the 3 year Statue of Limitations.

56. All defendants were aware that defendants Lynne Murphy instructed Debbie Arceneaux to commit perjury when testifying under oath on December 5, 2006 in Case 02-0968.

57. All defendants were aware that defendants United States Attorney Lynne Murphy instructing the IRS to commit mail fraud by creating a false notice of deficiency in 2004 and caused this notice to be placed and delivered by US Mail.

58. All defendants were aware that the Notice of Deficiency was dated December 2, 2004. The Notice of Deficiency was issued more that three years after the date of the filing of the original tax return.

59. All defendants were aware that defendants that based upon Sec. 6501(a), the assessment was untimely because it was not made within three years from the filing date of the return.

60. All defendants were aware that because the assessment was not

timely, under Sec. 6501(A), the IRS was required to make the assessment pursuant to Section 6501(e) (1) (A), which allows for a statute of limitations of 6 years if and only if the taxpayer omits in excess of 25% from his gross income.

61. It is important to note that the IRS has the burden of proof in showing the facts and circumstances relating to the application of the special 6 year rule. The IRS does not meet this burden of proof by ignoring the United States Supreme Court.

62. Unlike most tax cases in which the taxpayer has the burden of proof, the IRS has the burden of proving the circumstances relating to the gross income that results in the application of the six year statute of limitations.

63. All defendants were aware that the Attempts by the IRS, at the instruction of the Co- Conspirators Lynne Murphy, Debbie Arceneaux, Cherry Elder, and C. Hill, to use the non-recourse debt as the basis for the invocation of the six year rule has no basis in fact.

64. Defendants KURT ENGELHARDT, HELEN G. BERRIGEN,

EDITH H. JONES, James Letten and Patrick Fitzgerald are senior Level Government Employees who have an Oath of Duty to insure the Laws of the United States of America are enforced and all have knowledge that false Federal accounting records were falsified and tampered with in order to delay a trial. All defendants hold law degrees and are licensed Attorneys and were aware that criminal violations of United States Law had occurred and ignored the oath of Office and the rules of professional Conduct for Federal Judges and United States Attorneys.

65. Defendants HELEN G. BERRIGEN, EDITH H. JONES, James Letten and Patrick Fitzgerald are senior Level Government Employees who have an Oath of Duty to insure the Laws of the United States of America are enforced and all have knowledge that A person allegedly representing United States District Judge Kurt Damian Engelhardt of the Eastern District of Illinois approached the plaintiff A demanded a payment of \$25,000.00 in order for Engelhardt to correct set the refund dollar the Jury awarded plaintiff at trial.

66. Defendants ALBERTO GONZALES, HENRY PAULSON,

JOSHUA B. BOLTON, MARK EVERSON, PATRICK FITZGERALD,  
JAMES LETTEN, STEVENS MOORE, THOMAS P. COLE,  
SAMUEL BROOKS, MICHAEL J. KEARNS, EILEEN J. O'CONNOR,  
JOHN A. MARELLA, GILBERT S. ROTHENBERG, JOHN A. DICICCO,  
RICHARD T. MORRISON, GERALD MILLER, were aware of this  
solicitation of a bribe and that the Jury set the Plaintiffs gain on the stock  
at 35.00 per share. All of the plaintiffs were aware that a pretrial order  
is the absolute factor in determining a trial, all of the defendants were aware  
that nothing in the pretrial order would change the jury award. Yet  
all of the defendants ignored their oath of office and the Bill of rights  
and the plaintiffs right to an honest uncorrupt Judiciary. Each of these  
defendants continued to allow United States Attorney to continue  
representing the United States of America after she had been named in a  
lawsuit in December of 2006 for falsifying Federal records. Each of these  
defendants Continued to allow Murphy to file false documents in the spring  
of 2007 Abusing her office, in direct conflict of the Rules of professional  
conduct. Murphy continued ignoring the Federal Court orders and stated in  
filings a New Government Math program. The Jury ruling was plain and  
simple 10 dollars a Share discount on 236,000 shares. That's 2.36 million

Dollars \* 20 percent tax rate. That would have been a Refund of 472,000 per the jury order. With no basis of law or fact and in direct contradiction of the Jury award United States Attorney Lynne Murphy was instructed and supervised to file false statements and documents with the Court stating that the refund the Jury awarded to plaintiff was 122,839.00 dollars.

As the math and the Jury verdict are in plain English it is woefully apparent that Murphy presented a judgment that ignored the pretrial order and Jury Verdict.

67. Defendants ALBERTO GONZALES, HENRY PAULSON, JOSHUA B. BOLTON, MARK EVERSON, PATRICK FITZGERALD, JAMES LETTEN, STEVENS MOORE, THOMAS P. COLE, SAMUEL BROOKS, MICHAEL J. KEARNS, EILEEN J. O'CONNOR, JOHN A. MARELLA, GILBERT S. ROTHENBERG, JOHN A. DICICCO, RICHARD T. MORRISON, GERALD MILLER, HELEN G.BERRIGEN, And EDITH H. JONES are all Licensed Attorneys working for the Government, Patrick Fitzgerald is the United States Attorney for the Northern District of Illinois, James Letten is the United States Attorney For the Eastern District of Louisiana, Edith H. Jones is the Chief Judge of the United States Court of Appeals and Helen G. Berrigen is the Chief Judge of the Eastern District of Louisiana.



68. Defendants ALBERTO GONZALES, HENRY PAULSON, JOSHUA B. BOLTON, MARK EVERSON, PATRICK FITZGERALD, JAMES LETTEN, STEVENS MOORE, THOMAS P. COLE, SAMUEL BROOKS, MICHAEL J. KEARNS, EILEEN J. O'CONNOR, JOHN A. MARELLA, GILBERT S. ROTHENBERG, JOHN A. DICICCO, RICHARD T. MORRISON, GERALD MILLER, HELEN G. BERRIGEN, And EDITH H. JONES are all Licensed Attorneys working for the Government, Patrick Fitzgerald is the United States Attorney for the Northern District of Illinois, James Letten is the United States Attorney For the Eastern District of Louisiana, Edith H. Jones is the Chief Judge of the United States Court of Appeals and Helen G. Berrigen is the Chief Judge of the Eastern District of Louisiana. All of these defendants in Paragraph 67 are aware of the law and presumably are capable of 5<sup>th</sup> Grade math. But even after being informed that a bribe was solicited to correctly calculate a refund amount they allowed United States Attorney Lynne Murphy to continue presenting a judgment amount due of \$122,839.00 even though the jury awarded a discount of 10 dollars a share on 236,000 shares of stock. The Jury ruling was plain and simple 10 dollars a Share discount on 236,000 shares. That's 2.36 million Dollars \* 20 percent tax rate. That

would have been a Refund of 472,000 per the jury order.

69. Defendants ALBERTO GONZALES, HENRY PAULSON, JOSHUA B. BOLTON, MARK EVERSON, PATRICK FITZGERALD, JAMES LETTEN, STEVENS MOORE, THOMAS P. COLE, SAMUEL BROOKS, MICHAEL J. KEARNS, EILEEN J. O'CONNOR, JOHN A. MARELLA, GILBERT S. ROTHENBERG, JOHN A. DICICCO, RICHARD T. MORRISON, GERALD MILLER, HELEN G. BERRIGEN, And EDITH H. JONES are all Licensed Attorneys working for the Government, Patrick Fitzgerald is the United States Attorney for the Northern District of Illinois, James Letten is the United States Attorney For the Eastern District of Louisiana, Edith H. Jones is the Chief Judge of the United States Court of Appeals and Helen G. Berrigen is the Chief Judge of the Eastern District of Louisiana. These defendants were aware that an alleged representative of Kurt Engelhardt did solicit a bribe that was not paid and then Engelhardt ignored his duties and allowed a representative of the United States Department of Justice and IRS agent to conspire to commit perjury and present false evidence to the Jury.

This court had and reviewed evidence that the Plaintiff and the IRS had reached an agreement in June of 2004 on the basis of the Stock.

By reviewing the docket and the filings the Court was well aware of the agreement. On April 7, 2004 docket number 112, in the Eastern District of Louisiana Case 02-0968, plaintiff filed a motion for partial summary Judgment on Counts 8, 9 and 10.

The United States Attorney and the IRS responded by filing Docket Number 111. In this filing a report was included that was prepared by Debbie Arceneaux. In the report the IRS acknowledge the agreement on the stock basis in Megsinet Inc.

Further based on this filing and the Court docket a Joint motion for dismissal was filed by the Government and the Plaintiff. Docket number 121 dismissed all of these issues without prejudice and that included the basis issue.

In August of 2004 IRS agent Debbie Arceneaux sent this same document to the plaintiff for execution. The 2 year statue of Limitation started in August of 2004 for either party to contest this agreement.

Further in order to challenge the signed agreement, the law requires that the IRS issues a deficiency notice after an agreement has been met.

Engelhardt whose alleged representative solicited a bribe choose to ignore the law in this case because a complaint was filed against him for

misconduct and this action would serve as your warning that a Federal Judge can ignore the law.

Engelhardt was aware that United States Attorney Lynne Murphy Presented and testified at trial that this agreement did not exist.

All of the defendants in 69 as officers of the Court were aware that Something was drastically wrong but did nothing because it was in their best Interest to not expose improper conduct by them that if ever reviewed by Proper disciplinary committees would cost them their jobs and possibly their Licenses to practice law.

The defendants in paragraph 69 choose to ignore the constitution of the United States, their Duties of Officers of the Executive and Judicial Branch and participated in the cover up of Perjury, Judicial Misconduct and Solicitation of a bribe. They further concocted a scheme to prevent Exposure and all are presenting defenses that the are immune from supervision or review because of the "absolute immunity" granted to Federal Prosecutors and Federal Judges.

70. All defendants are aware that the IRS has assessed Plaintiff on \$6,000,000 of stock even though Plaintiff had an obligation to pay for the stock in the form of non-recourse note.

71. All the defendants are aware that the IRS has ignored the United States Supreme Court decisions concerning the treatment of non-recourse debt by declaring the obligations signed by plaintiff not to be bona fide debt.

72. All the defendants are aware that the obvious purpose of the wrongful treatment of the non-recourse debt was to increase the unreported income to an amount in excess of 25% so that the 6 year statute is applicable.

73. All the defendants are aware that this argument is based upon one unsupported premise— that the non- recourse note executed by plaintiff was not a bona fide debt and that this fraudulent information and Federal Tax Collection actions were set out by the United States Government In violation of the Federal Rules of Civil Procedure, State and Federal Laws and all of these defendants were aware that these falsified filing Were in violation of 10 United States criminal Codes and all of the defendants their duties to prevent violations of the Laws of the United States. They were also aware that this conduct is in direct conflict with The Constitution.

74. All the defendants are aware that this position by the IRS, Mark Everson, Lynne Murphy, Debbie Arceneaux, Cherry Elder and C. Hill is clearly contrary to the cases of Crane v. Commissioner, 331 U.S. 1, 67 S.Ct.

1047(1947) and Commissioner v. Tufts, 461 U.S. 300 (1983).

75. All the defendants are aware that at the instruction of Lynne Murphy, Debbie Arceneaux, Cherry Elder and C. Hill further exacerbated the problem by the fact that administrative procedures of the IRS were not followed prior to the issuance of the Notice of Deficiency and Lynne Murphy's own admission in court that the upcoming trial caused her to ignore these requirements.

76. All the defendants are aware that at the instruction of Lynne Murphy, Debbie Arceneaux, Cherry Elder and C. Hill, the plaintiff was not afforded due process by refusing to conduct a hearing after requested by the plaintiff to present rebuttal evidence as allowed for under the law and IRS Code before the notice of deficiency was processed.

77. All the defendants are aware that the Deficiency Notice was not filed timely and was an improper vehicle and whose sole purpose was to delay a trial and forum shop this litigation. And was just used as a tool for attempting to divest the District Court of jurisdiction.

78. All the defendants are aware that the IRS did not afford Plaintiff the administrative right to appeal the Assessment.

79. All the defendants are aware that Mail Fraud, Wire Fraud and attempted extortion while acting under color of Official right, was committed by Lynne Murphy, Debbie Arceneaux, Cherry Elder and C. Hill, with the Goal of violating the plaintiff's rights to seek a refund in Federal District court as meaningless.

The IRS denied the plaintiff his right to present evidence, and point out evidence already in the Governments possession that disproves all amounts claimed by the Government in the Deficiency Notice.

And these defendants are aware that this "clear and hostile discriminations against particular persons and classes, especially such as are of an unusual character, unknown to the practice of our government, might be obnoxious to the constitutional prohibition." Against the equal protection clause of the Constitution.

80. All the defendants are aware that the IRS ignored documentation in their possession so they could fabricate evidence. The IRS could not Meet its Statutory Requirements or provide any evidence of the under reporting in order to invoke the 6 year statute of limitations and these

defendants choose to ignore their duties to provide honest service to all taxpayers and insure the equal protection clause of the constitution is upheld. Instead they choose to ignore their duties they swore an oath to uphold when Accepting their positions and conspired to hid criminal conduct of United States Attorney Lynne Murphy as she instructed Government witnesses to commit perjury.

81. United States District Judge Kurt Engelhardt, whose agent allegedly Solicited a bribe, ruled that his Court had no Jurisdiction to review Murphy's falsified Federal Documents. His court and his Supervisors Helen G. Berrigen and Edith Jones choose to ignore the law, their sworn duty to uphold the constitution and their duties as officers of the Court to report criminal acts. Instead the choose to state they have no obligation to report criminal acts of United States Attorneys and Federal Judges because both groups have absolute immunity for their conduct in Court cases and are entitled by this immunity to ignore the constitution due process guarantees and equal protection Guarantees.



82. All the defendants are aware that other than stating it in the proposed assessment and Deficiency Notice, the IRS had no evidence that the basis for extending the statute of a limitation from 3 years to six years is correct.

83. All the defendants are aware that not only was Plaintiff not afforded the opportunity to provide the documents to contest the tax liability, the IRS, at the instruction of Lynn Murphy, Debbie Arceneaux, Mark Everson, Cherry Elder and C. Hill, took no steps to meet its evidentiary burden in Extending the statute of limitations from three years to six years.

84. All the defendants are aware that the PROPOSED ADJUSTMENTS TO INCOME BY IRS spells out how, the IRS in the Deficiency notice has, the government trying to Fabricate and ignore that American MetroComm's ("AMC") relationship with plaintiff and insist the stock transaction was less than arms length.

85. Before Henry Paulson became Secretary of the Treasury, he was Chairman of the Board at Goldman Sachs. Henry Paulson was responsible for managing all Goldman Sachs operations.

86. Henry Paulson was responsible for appointing Mark Baker

of Goldman Sachs to the Board of Directors of American Metrocomm.

87. Henry Paulson appointed 2 Board Members to American Metrocomm.

88. In August of 2006 Plaintiff sent a Letter to Henry Paulson advising him of United States Department of Justice Attorney Lynne Murphy's attempt to fabricate court records. It also pointed out that based on the IRS and the commissioner Mark Everson's position the Internal Revenue Service thinks that the plaintiff had control over Henry Paulson, Goldman Sachs and could instruct them to vote as he wished.

89. All the defendants are aware that by simply reviewing the Board of Director's minutes of American Metrocomm Corporation, in the IRS's possession, before the notice of Deficiency, shows this position is nothing Further from the documented truth.

90. All the defendants are aware that a review of the minutes show a continuing pattern of business decisions being made by an independent Board of directors with two of these Directors appointed by Henry Paulson and his staff at Goldman Sachs.

91. Goldman Sachs had the right to appoint two of the directors.

92. Plaintiff clearly did not have the ability to designate and control the board of directors as suggested by the government at the time of the execution of the Stock Purchase Agreement, and plaintiff clearly does not exert any control over Henry Paulson.

93. All the defendants are aware that the \$2,000,000 capital investment along with the \$6,000,000.00 note executed to purchase the additional shares was an arms length transaction that was negotiated by an independent board and Plaintiff because of AMC's need for additional working capital.

94. It is that plain and simple. AMC needed the money.

95. All the defendants are aware that it is plain and simple that the United States Department of Justice had one a mentally deranged Attorney and Conspired to conceal this misconduct because of their failure to supervise her conduct. Lynne Murphy caused Mail and wire fraud and ignored the Supreme Court of the United States in order to attack the Plaintiff.

96. In the deficiency notice under other Income the IRS at States  
***A. Other Income***

***It is determined that during the tax year 1999, you realized income from American MetroComm Corporation which was wire transferred to your Merrill Lynch account (#\_\_\_\_\_5863) in the amount of \$124,000.00 on 8/19/99 and \$565,226.46 on 10/26/99, which was not reported on your income tax return. Therefore, your taxable income is increased in the amount of \$689,226.46.***

97. The documents in possession of the IRS before the deficiency Notice show the following

1. *On August 18, 1999, Mr. Henry wired Cisco Systems Capital Corporation the amount of \$189,226.46 as a short term loan, to American Metrocomm, from one of his Merrill Lynch accounts to pay the outstanding principal and interest on the loan Cisco Capital made to AMC.*
2. *The IRS had a copy of the invoice rendered by Cisco Capital to AMC is the exact amount of the payment. The AMC Loan Facility Payment Reconciliation with AMC shows the payment of the interest and principal payment received.*
3. *On August 19, 2004, \$124,000 was repaid to Plaintiff leaving a balance due on the August 18, 1999 loan of \$65,226 .00*
4. *On October 13, 1999, Plaintiff increased his loan to American Metrocomm and paid Bell South \$500,000 on behalf of AMC.*
5. *The IRS had a copy general ledger of AMC, that shows the*

*payment as going to BellSouth for AMC.*

*6. As of October 13, 1999, AMC owed Mr. Henry \$500,000 for the Bell South payment and \$65,226 from the August Cisco Advance for a total of \$565,226.00*

*7. On October 26, 1999, AMC instructed that a total of \$565,226 be repaid to Mr. Henry.*

*8. The IRS has in its possession an affidavit of Charles Stewart Detailing the above facts in 1 thru 7 of this section.*

98. All the defendants are aware that the IRS, at the instruction of Lynne Murphy, Debbie Arceneaux, Mark Everson, Cherry Elder and C. Hill, has chosen to ignore the testimony of the Chief Financial Office of AMC, Charles Stewart, who also served as the bankruptcy trustee for the company after AMC filed bankruptcy.

99. All the defendants are aware that the IRS, at the instruction of Lynne Murphy, Debbie Arceneaux, Mark Everson, Cherry Elder and C. Hill, had access to the numerous civil lawsuits and Bankruptcy Court record access, and had full knowledge that there has never been any allegation in any pleading or evidence that Mr. Henry received these payments as anything other than a repayment of a loan.

100. All the defendants are aware that the IRS, at the instruction of Lynne Murphy, Debbie Arceneaux, Mark Everson, Cherry Elder and C. Hill ignored the United States Bankruptcy Court in Delaware and by its position, implies the Court and Attorneys ignored their Duties to enforce the 1 year insider payment recovery rules of the US Bankruptcy Code.

101. All the defendants are aware that the IRS ignores the fact that AMC had an independent board of directors including directors appointed by Henry Paulson of Goldman Sachs, and Plaintiff, Michael Henry had no ability or authority to withdraw funds for compensation without the approval of the board.

102. All the defendants are aware that Washington DC Attorney -Mr. Jutkowitz also prepared the Stock purchase agreement, Promissory note, pledge agreement, escrow agreement, and other documents in connection with the purchase of stock.

103. All the defendants are aware that from the Deficiency Notice -Item B-\$1,000,000 Income from Peter Sahagen - Position of the IRS

***B. Additional Income***

***It is determined that during the tax year 1999, you realized income from Peter Sahagen in the amount of \$1,000,000.00 in consideration for going to work for American MetroComm Corporation, which was not reported on your income tax return. Therefore, your taxable income is increased in the amount of \$1,000,000.00.***

104. All the defendants are aware that in reality the IRS, at the instruction of Lynne Murphy, Debbie Arceneaux, Mark Everson, Cherry Elder and C. Hill chose to ignore the fact that Sahagen transferred Mr. Henry \$1,000,000.

105. All the defendants are aware that the IRS has characterized this payment as compensation.

106. All the defendants are aware however, Mr. Henry was not employed by Sahagen. Why would Sahagen pay Plaintiff \$1,000,000 of compensation.

107. All the defendants are aware that Washington DC Attorney -Mr. Jutkowitz also prepared the stock purchase agreement, Promissory note, pledge agreement, escrow agreement, and other documents in connection with the purchase of stock.

108. Including the "Memorandum Agreement" in the IRS'S possession before they issued the notice of deficiency.

109. The "Memorandum Agreement" provides that the \$1,000,000 payment from Sahagen was to be used as the initial capital contribution in a limited liability company to be formed between Mr. Henry and Sahagen.

110. All the defendants are aware that the agreement provides that Plaintiff and Sahagen were to own jointly the 8,000,000 shares purchased in Mr. Henry's name.

111. All the defendants are aware that a copy of this agreement was forwarded to Plaintiff by Brenda L. Simoes of Reed Smith.

112. All the defendants are aware that the Memorandum Agreement was prepared by the law firm of Reed Smith. Mr. Stanley S. Jutkowitz, Seyfarth Shaw LLP, 815 Connecticut Avenue, N.W., Washington, District of Columbia 20006-4004; Telephone: 202-463-2400; Facsimile: 202-828-5393 was the counsel that prepared the document.

113. The IRS was given contact information Mr. Jutkowitz on several occasions at his current law firm. And the IRS, at the instruction of Lynne Murphy, Mark Everson, Cherry Elder, C. Hill and Debbie Arceneaux refused to accept or verify the Documentation prepared by Mr.



Jutkowitz and ignored the documentation contrary to their position.

114. From the Deficiency Notice Item C- Personal Expenses-

\$189,226.00

***C. Payment of Personal Expenses***

***It is determined that on 8/19/99, you instructed Vivian Morgan at Merrill Lynch to make a wire transfer on your behalf to Cisco Systems Capital Corporation in the amount of \$189,226.46 from account number \_\_\_\_\_0358, which has not been identified as your personal account. Accordingly, a payment made on your behalf by someone else represents income to you. Therefore, your taxable income is increased in the amount of \$189,226.46.***

1. *This adjustment makes two unsupported assumptions.*

*A) First, the adjustment assumes that the obligation paid to Cisco is a personal obligation of Mr. Henry.*

*There is no evidence whatsoever to support this position by the IRS, Plaintiff never owed Cisco any money. The obligation paid to Cisco was an AMC obligation.*

2. *The documents in possession of the IRS before the deficiency Notice show the following and directly contradict this statement and prove*

*A) On August 18, 1999, Mr. Henry wired Cisco Systems Capital Corporation the amount of \$189,226.46 as a short term loan, to American Metrocomm, from one of his Merrill Lynch accounts to pay the outstanding*

*principal and interest on the loan Cisco Capital made to AMC.*

*B) The IRS had a copy of the invoice rendered by Cisco Capital to AMC is the exact amount of the payment. The AMC Loan Facility Payment Reconciliation with AMC shows the payment of the interest and principal payment received.*

*C) On August 19, 2004, \$124,000 was repaid to Plaintiff*

- 3. Secondly, there is an unsupported assumption that the payment of the funds from the bank accounts was made by someone other than Plaintiff. The government, without any support, argues that the account from which the funds were transferred did not belong to Mr. Henry. The IRS has no evidence to support this position and in fact has made no attempt to support this position.*
- 4. In reality the IRS at the instruction of Lynn Murphy, Debbie Arceneaux, Mark Everson, Cherry Elder and C. Hill while acting under color of official right ignored the documents in their possession Specifically the 1999 1040 Tax returns that had attached to it the Merrill Lynch end of year tax statement, showed this account belonging to the Plaintiff.*

115. All the defendants are aware that in truth and in fact, the **account number \_\_\_\_\_0358** was in Plaintiffs name. And the IRS had documentation of this as the account Statement was attached to Plaintiffs 1999 1040 Tax return.

116. All the defendants are aware that by ignoring the documentation in their possession and by fabricating the Notice of Deficiency, Lynne Murphy, Debbie Arceneaux, Cherry Elder and C. Hill did violate the Mail Fraud and Wire Fraud Statues by causing the falsified Notice of Deficiency to be delivered by US MAIL

- by the Violation of 18 U.S.C. Part 1 Chapter 63

Section 1346. Mail and Wire fraud with the Statues Definition of “scheme or artifice to defraud” For the purposes of this line item, the term “scheme or artifice to defraud” includes a scheme or artifice to deprive another of the intangible right of honest services where the defendants caused deficiency notice demanding payment for money based on the claim

***C. Payment of Personal Expenses***

***It is determined that on 8/19/99, you instructed Vivian Morgan at Merrill Lynch to make a wire transfer on your behalf to Cisco Systems Capital Corporation in the amount of \$189,226.46 from account number \_\_\_\_\_0358, which has not been identified as your personal account. Accordingly, a payment made on your behalf by someone else represents income to you. Therefore, your taxable income is increased in the amount of \$189,226.46.***

117. All the defendants are aware that by including this claim in the Notice of Deficiency to be filed by their employer the United States Government and the Internal Revenue Service and delivered via US Mail, did violate the law under 18 U.S.C. § 1951 (a) (b) (2) **the term “extortion” means the obtaining of property from another, with his consent, induced by wrongful use of actual or threatened force, violence, or fear, or under color of official right.**

118. From the Deficiency Notice Item D-Compensation- \$6,000,000.  
Position of the IRS

*D. Compensation You purchased a total of eight million (8,000,000) shares of “Series A Common Stock” of American MetroComm Corporation in a stock purchase agreement dated September 1999. The purchase price was payable as follows: Two million (\$2,000,000) in cash at the closing and the balance in three (3) equal installments due eighteen (18) months, thirty-six (36) months and fifty four (54) months, respectively, after the closing. The agreement had no stated interest. The stock was to be issued in four (4) certificates, each having 2,000,000 shares. In the proposal for you to go to work for American MetroComm Corporation, you requested that you not be paid in cash. Accordingly, it was determined that in lieu of cash compensation, you received as compensation the three (3) certificates which were subject to the purchase agreement between you and American MetroComm Corporation. As a result, it is determined that during the tax year 1999, you realized income in the amount of \$6,000,000.00 for this stock as part of your compensation to work for American MetroComm Corporation. Therefore, your taxable income is increased in the amount of \$6,000,000.*

*Forgiveness of Indebtedness Income - Alternative Position*  
*In the event the compensation issue is not sustained, it is determined that during the 1999 year, you received three (3) certificates each having*

***2,000,000 shares of American MetroComm Corporation stock which were subject to a purchase agreement in the amount of \$6,000,000.00 between you and American MetroComm Corporation. If it is determined that a bonafide debt existed, you realized income in the amount of \$6,000,000.00 for discharge of this indebtedness.***

- A) AMC was experiencing significant negative cash flow in the summer of 1999 and immediately needed a \$2,000,000 cash injection. Documentation of this was in the possession of the IRS before the Deficiency Notice was issued.*
- B) In order to solve the immediate cash flow problems, the independent board of directors and Mr. Henry negotiated equity investment transaction in which Henry agreed to immediately contribute \$2, 000,000 cash to the company to solve its cash flow problem in consideration for the issuance of 2,000,000 shares to them and the right to purchase another 6,000,000 shares in consideration for the execution of non-recourse, non-interest bearing promissory note.*
- C) A stock purchase agreement was executed in accordance with these terms.*
- D) The purchase price for the stock was \$8,000,000. Of this amount \$2,000,000 was paid in cash.*
- E) The remaining amount was paid for with a Non-*

*Recourse Promissory Note.*

*F) The shares of stock were pledged to secure the Note and placed in escrow with Reed Smith.*

*G) The terms of the stock purchase was what was agreed to between two arms length purchasers and sellers. The transaction between Mr. Henry and AMC was negotiated at arms length between an independent board of directors that needed funds for AMC to avoid its insolvency and Mr. Henry and Sahagen that were willing to put up \$2,000,000 of capital at the time AMC needed the funds.*

119. All the defendants are aware that the IRS has no evidence that:

*A). The stock purchase agreement between the independent board of Directors and Plaintiff was not an arms length transaction.*

*b) AMC released Plaintiff from indebtedness during or did not require that he pay the purchase price for the stock during 1999.*

*c) AMC transferred the 6,000,000 shares to Plaintiff with no requirement that he pay for those shares.*

120. Defendant Hank Paulson as former Chairman of Goldman

Sachs and Current Treasury Secretary has several letters in his files from the plaintiff discussing AMC and various Transactions during the fall of 1999.

121. In addition Defendant Paulson as former Chairman of Goldman Sachs has access to all documentation about Goldman Sachs 25 million Dollars Credit Facility and the appointment of employees and or other Goldman Sachs selected people as Board Member of American Metrocomm.

122. The Secretary of the Treasury, Henry Paulson has evidence that disproves the Commissioner of the IRS, United States Attorney Lynne Murphy, IRS Agents Debbie Arceneaux, Cherry Elder and C. Hill Attempts, to classify the non-recourse note as anything else or that this debt was ever forgiven as set forth when they did fabricate a Deficiency Notice in excess of 9 Million Dollars.

123. Lynn Murphy, Debbie Arceneaux, Mark Everson, Cherry Elder and C. Hill have taken the position that the Plaintiff had Management Control over Goldman Sachs Corporation and its Chairman Henry Paulson and instructed him to tell his employees who to select as Board Members of American Metrocomm Corporation.

124. All the defendants are aware that by allowing the fraud to continue by

the United States Department of Justice and Lynne Murphy, Debbie Arceneaux, Mark Everson, Cherry Elder and C. Hill they were ignoring their duties to enforce the constitution and the Laws of the United States And did deprive the Citizens of the United States their right To expect that officers of the Court and the Congress would uphold The laws and not ignore them and break them and then claim Absolute immunity.

125. From the Deficiency Notice – Next Item

***Accordingly, it was determined that in lieu of cash compensation, you received as compensation the three (3) certificates which were subject to the purchase agreement between you and American MetroComm Corporation. As a result, it is determined that during the tax year 1999, you realized income in the amount of \$6,000,000.00 for this stock as part of your compensation to work for American MetroComm Corporation.***

- A) *First of all, it is important to note that if the assessment on the \$6,000,000 note is not correct, the requisite amount to have in excess of 25% of the reported income for purpose of having a six rather than three year statute of limitation is not satisfied.*
- B) *The IRS has Falsified a notice of Deficiency and argued that the shares purchased pursuant to the terms of the Stock Purchase Agreement was compensation to Mr. Henry in order to try and fit into the 6 year statute of limitations.*
- C) *This argument is based upon one unsupported premise—that the non-recourse note executed by Mr. Henry was not a bonafide debt.*
- D) *The IRS has stated that Mr. Henry had the right not to pay the*



*note if the value of the collateral decreased below the note.*

- E) The IRS is correct that the note was not personally guaranteed by Mr. Henry and that Mr. Henry could forfeit the collateral if the value decreased below the note and that Mr. Henry would have no personal liability on the note.*
- F) A non recourse note based upon the ability to “walk away” from the payment of the note does not affect the validity of the debt and for tax purposes is treated as the same as recourse debt.*
- G) This is an issue that the government has litigated on two occasions at the United States Supreme Court based upon the same argument which it is now asserting in this case—that it is not a valid obligation because of the right to “walk away”.*

126. With respect to a taxpayer, all defendants in this case while acting as, an officer or employee of the Internal Revenue Service or the United States Government, did choose to recklessly and intentionally, by reason of negligence, did disregard provision of this title, and regulations promulgated under this title.

127. All the defendants are aware that the United States Attorneys office and Lynne Murphy choose to ignore the landmark case of Crane v. Commissioner, 331 U.S. 1, 67 S.Ct. 1047(1947), the court held that non-recourse debt should be treated the same as a recourse debt for tax purposes. Further, the Supreme Court case of C.I.R. v. Tufts, 461 U.S. 300, 313.

states: “Crane also stands for the broader proposition, however, that a non-recourse loan should be treated as a true loan.” Commissioner v. Tufts, 461 U.S. 300 (1983).

128. With respect to a taxpayer, all defendants in this case while acting as, officer or employee’s of the Internal Revenue Service or the United States Government, did choose to recklessly and intentionally, or by reason of negligence, disregard provision of this title, regulation promulgated under this title, their sworn obligations to uphold the Constitution of the United States, their sworn duties to report criminal conduct and choose to themselves become criminals and conceal a felony in order to protect their turf, get reelected or abuse the trust of their positions of United States Attorneys and conceal felonies in order to maintain their perceived right to absolute Immunity as Federal Government Attorneys and Federal Judges.

129. The IRS’s disregard of the non-recourse debt is contrary to two United States Supreme Court decisions and ignores the Equal Protection Clause of the Constitution.

130. All the defendants are aware that the government has unsuccessfully

argued the policy argument of the validity of the non-recourse debt based upon the taxpayer being able to “walk away” from the debt if the collateral decreases has been argued on two occasions to the Supreme Court, the court has refused to accept the argument of the government.

131. All the defendants are aware that at the instruction of Lynne Murphy, Debbie Arceneaux, Mark Everson, Cherry Elder and C. Hill, the plaintiff was not afforded the proper due process hearing under the law before the notice of deficiency was processed.

132. All the defendants are aware that Murphy was attempting to force the plaintiff to pay in excess of 5 million dollars as a result of the Fabricated Deficiency Notice. And willingly participated in this extortion By ignoring their duties as Federal Judges and Congressional representatives And officers of the Executive Branch.

**“Extortion” means the obtaining of property from another, with his consent, induced by wrongful use of actual or threatened force, violence, or fear, or under color of official right.**

**At all times the Co-Conspirators was acting under color of Official Right.**

133. All the defendants are aware that the IRS has not stated in any pronouncement that it has instructed its agent or representatives to disagree with Tufts, supra, and Crane, supra.

133. It is clear evidence of extortion and Mail Fraud by all Defendants, that this argument is being urged in this case given that it is a well established principal used in commerce everyday, and the existence of no IRS pronouncements that would indicate otherwise.

134. Second IRS Argument - From the Deficiency Notice

*If it is determined that a bonafide debt existed, you realized income in the amount of \$6,000,000.00 for discharge of this indebtedness.*

135. All the defendants are aware that the IRS at the direction of United States Attorney Lynne Murphy then argues that there was forgiveness of this debt during 1999. Murphy chooses to ignore the United States Bankruptcy Court, AMC Bankruptcy Trustee Charles Stewart, Goldman Sachs, the board minutes, and the knowledge of Treasury Secretary Henry Paulson.

136. All the defendants are aware that there is absolutely no evidence to suggest that the debt was forgiven in 1999 or that Plaintiff could have

receive the 6,000,000 shares without paying the note.

There is absolutely no evidence to suggest AMC, which was composed of an independent board of directors, ever told Plaintiff in 1999 that he did not have to pay for the stock.

But even with the Knowledge that Murphy was abusing her office And position all defendants choose to ignore their duties to uphold the Laws of the United States, Continued and enable Murphy's violation of Federal perjury and record Keeping laws and aided by filing Court Documents claiming that Murphy was immune because she was a United States Attorney and had absolute immunity.

137. All the defendants are aware that the IRS has no evidence whatsoever that Plaintiff was relieved of any obligation to pay the debt during 1999 if he desired to purchase the \$6,000,000 shares of AMC stock.

138. The Defendants can not show there is any authority that can be provided by the IRS to suggest that a non-recourse purchase money transaction structured as set forth above would constitute income to any of the participants in the year of the consummation of the transaction.

139. All the defendants are aware that the IRS has no evidence to suggest that Plaintiff could receive the 6,000,000 shares without first paying the

\$6,000,000 cash.

140. All the defendants are aware that because the assessment was not made within the three year time period, the IRS has the burden of proof to show that the alleged unreported income by Mr. Henry was more than 25% of his reported gross income.

141. It is apparent that the government has fallen woefully short of Meeting this burden.

142. All the defendants are aware that our system mandates that United States Supreme Court decisions should not be ignored at the United States Department of Justice by a staff attorney or at the local administrative level of the Internal Revenue Service, in making these types of assessments.

143. All the defendants are aware that it is apparent that Lynne Murphy conspired with Debbie Arceneaux, Cherry Elder and C. Hill to commit Mail Fraud and extortion Under Color of Official Right and ignore the Due Process Guidelines in an attempt to stop Case 02-0968 in the Eastern District of Louisiana from going to Trial, Deprive Plaintiff of his right to Jury, waste 2 ½ years of the United States District Court time, clear her personal and work schedule for Christmas vacation and force the plaintiff to the Tax

Court in an attempt to Ignore 26 U.S.C. title F, Chapter 76 Subchapter B, Sec 7422 of the United States Code and the attempted to delete items from the plaintiff's Master record. Internal Revenue Service employees at the direction of Murphy did violations Section Title 26, Subtitle F, Chapter 63, Subchapter B Section 7433 of the US Code and conspiring to falsify and close a tax year in order to present false evidence in a court case.

Arceneaux tampering with the Plaintiffs Master record and Deleted/destroyed the executed and approved form 872 extending the 2002 tax return date until April 15, 2007. Arceneaux was also aware that the 2002 tax return was missing the tax loss deduction for the sale of Corecomm Stock that was in Excess of 8.2 million dollars and still falsified the record.

144. All the defendants are aware that the due process guidelines of the IRS exist to protect the taxpayer, even contentious taxpayers like the Plaintiff, in situations such as this, and avoid errors in making assessment in contradiction of two United States Supreme Court decisions.

145. All the defendants are aware that the improper conduct of the IRS by issuing a Notice of Deficiency in December 2004 after 02-0968 case had been pending for two and a half years without a hearing and without any

substantive support was nothing more than an attempt to delay the trial set in January 2005. In addition all of the defendants know of their duty to provide honest services and that this conduct is "clear and hostile discriminations against particular persons and classes, especially such as are of an unusual character, unknown to the practice of our government, might be obnoxious to the constitutional prohibition."

146. All the defendants are aware that the IRS has chosen to ignore the United States Supreme Court Cases in order to force it's will on the plaintiff and litigate in Tax Court where the Plaintiff is not afforded the right to Jury.

147. All of the Defendants conspired to deprive plaintiff of his Seventh Amendment rights to a jury Trial by conspiring and trying to enforce a false and fabricated Deficiency Notice.

148. All the defendants are aware that the Plaintiff overpaid his 1999 taxes to secure his right to a jury trial as he was aware that a valuation issue existed on a private company which he held stock in was sold to a public company.

149. All the defendants are aware that the Plaintiff overpaid his 1999



taxes so he would be afforded the right to litigate his tax liability in a civil case in Federal District Court, the right to a jury trial is governed by the Seventh Amendment:

***In Suits at Common Law, where the value in controversy shall exceed twenty dollars, the right of trial by jury shall be preserved, and no fact tried to a jury, shall be otherwise reexamined in any Court of the United States, than according to the rules of the Common Law.***

150. All the defendants are aware that the this type of conduct has been the subject of two recent Fifth Circuit decisions and is once again imposing an impediment to the efficient administration of justice and because of the refusal of all the defendants to provide the public its right of honest services and continuing to tolerate the Tax Division of the United States Department of Justice and IRS trampling of the equal protection clause of the constitution.

151. All the defendants are aware that the court has recognized that when, as here, the Commissioner persists in taking a position in litigation that is so incongruous as to call his motivation into question,

***... [i]t can only be seen as one aimed at achieving maximum revenue at any cost, ... seeking to gain leverage against the taxpayer in the hope of garnering a***

*split-the-difference settlement--or, failing that, then a compromise judgment--somewhere between the values returned by the taxpayer ... and the unsupportedly excessive value eventually proposed by the Commissioner. Caracci v. C.I.R., 456 F.3d 444 (5th Cir. 2006); Dunn v. C.I.R., 301 F.3d 339, (5th Cir.2002).*

yet all of the defendants still refused to step in and prevent this continued misconduct and choose to deprive the citizens of their rights to honest service.

152. Plaintiff purchased \$8 million of stock in AMC by paying \$2 million in cash and giving AMC non-recourse note in the amount of \$6 million.

153. All the defendants are aware that the IRS belatedly assessed Plaintiff on \$6,000,000 of stock that he received in exchange for the non-recourse note even though Mr. Henry had an obligation to pay for the stock in the form of non-recourse note.

154. All the defendants are aware that the IRS ignored the United States Supreme Court decisions concerning the treatment of non-recourse debt by Declaring the obligations signed by Plaintiff not to be bona fide debt. Crane v. Commissioner, 331 U.S. 1, 67 S.Ct. 1047(1947) and Commissioner v. Tufts, 461 U.S. 300 (1983).

155. All the defendants are aware that the IRS does not have one witness to testify that Plaintiff had no financial obligation to pay for the stock.

156. All the defendants are aware that the IRS chose to ignore - Procedural due process.

157. Procedural due Process is essentially based on the concept of "fundamental fairness". As construed by the courts, it includes an individual's right to be adequately notified of charges or proceedings involving him, and the opportunity to be heard at these proceedings. Procedural due process has also been an important factor in the development of the law of personal jurisdiction.

158. All the defendants are aware that the IRS chose to ignore the rule of Law in the United States, Criminal prosecutions and civil cases are governed by explicit guarantees of procedural rights under the Bill of Rights, most of which have been incorporated under the Fourteenth Amendment to the States. Due process has also been construed to generally protect the individual so that statutes, regulations, and enforcement actions must ensure that no one is deprived of "life, liberty, or property" without a fair opportunity to affect the judgment or result. And all of the defendants

choose to compound these issues by ignoring their duty to provide honest services and their inaction is in effect empowering the ongoing corruption and fraud.

159. All the defendants are aware that the IRS Choose to ignore this protection that extends to all government proceedings that can result in an individual's deprivation, whether civil or criminal in nature, from parole violation hearings to administrative hearings regarding government benefits and entitlements to full-blown criminal trials. And by all of the Defendants doing nothing and hiding behind absolute immunity encouraged this criminal conduct and violations of the Constitution and deprived the Citizens of the United States their rights by not enforcing and protecting the constitution and failing to provide the honest services they were elected or hired to, and being paid to provide.

160. All the defendants are aware that the in criminal cases, many of these due process protections overlap with procedural protections provided by the Eighth Amendment to the United States Constitution, this guarantees reliable procedures that protect innocent people from being punished, which would be tantamount to cruel and unusual punishment.

161. All the defendants are aware that the IRS clearly ignored a ruling in 1934 where the United States Supreme Court held that due process is violated "if a practice or rule offends some principle of justice so rooted in the traditions and conscience of our people as to be ranked as fundamental". United States Attorney Lynne Murphy chooses to ignore the United States Supreme Court. All of the defendants then choose to ignore the Same court and attempt to hide behind absolute immunity and ignored their Fundament duties to provided honest services and enforce the Constitution And the laws of the United States of America.

162. All the defendants are aware that at the instruction of, Lynne Murphy, Debbie Arceneaux, Mark Everson, Cherry Elder and C. Hill, the problem is further exacerbated by the fact that administrative procedures of the IRS were not followed prior to the issuance of the Notice of Deficiency and Lynne Murphy's own admission that time constraints to delay the District Court Trial caused her to ignore these requirements.

163. All the defendants are aware that the IRS administrative proceedings as construed by the courts, includes an individual's right to be adequately notified of charges or proceedings involving him, and the opportunity to be

heard at these proceedings.

164. All the defendants are aware that the IRS Publication 5 (**Rev. 01-1999**) **Clearly States the Rights as follows**

**If You Don't Agree**

If you don't agree with any or all of the IRS findings given you, you may request a meeting or a telephone conference with the supervisor of the person who issued the findings. If you still don't agree, you may appeal your case to the Appeals Office of IRS.

165. All the defendants are aware that the Plaintiff informed the IRS before the Notice of Deficiency he disagreed with their findings. Further after receiving the Fabricated Notice of Deficiency plaintiff wrote a letter to the IRS formally announcing is appeal of the IRS Findings and Deficiency Notice.

166. All the defendants are aware that the IRS Publication 5 (**Rev. 01-1999**) **Clearly States the**

**Rights as follows**

**If you decide to do nothing** and your case involves an examination of your income, estate, gift, and certain excise taxes or penalties, you will receive a formal Notice of Deficiency. The Notice of Deficiency allows you to go to the Tax

Court and tells you the procedure to follow. If you do not go to the Tax Court, we will send you a bill for the amount due.

**If you decide to do nothing** and your case involves a trust fund recovery penalty, or certain employment tax liabilities, the IRS will send you a bill for the penalty. If you do not appeal a denial of an offer in compromise or a denial of a penalty abatement, the IRS will continue collection action.

*If you don't agree, we urge you to appeal your case to the Appeals Office of IRS. The Office of Appeals can settle most differences without expensive and time-consuming court trials. [Note: Appeals can not consider your reasons for not agreeing if they don't come within the scope of the tax laws (for example, if you disagree solely on moral, religious, political, constitutional, conscientious or similar grounds.)]*  
*The following general rules tell you how to appeal your case.*

167. All the defendants are aware that Lynn Murphy conspired with Debbie Arceneaux, Cherry Elder and C. Hill, to violate IRS Audit policies and procedures. And they did violate Section 7433 of the United States Code provides taxpayers with a cause of action for statutory and/or actual and punitive damages against the United States If, in connection with any collection of Federal tax with respect to a taxpayer, any officer or employee of the Internal Revenue Service recklessly or intentionally, or by reason of negligence, disregards any provision of this title, or any regulation

promulgated under this title.

168. All the defendants are aware that the Defendants ignored the Plaintiffs right to administrative appeal as provided to him by Publication 5 (**Rev. 01-1999**) Catalog Number **46074I**.  
**Which Clearly States**

*If you want an Appeals conference, follow the instructions in our letter to you. Your request will be sent to the Appeals Office to arrange a conference at a convenient time and place. You or your representative should prepare to discuss all issues you don't agree with at the conference. Most differences are settled at this level.*

169. All the defendants are aware that the. Plaintiff informed the IRS before the Notice of Deficiency he disagreed with their findings. Further EVEN BEFORE AND receiving the Fabricated Notice of Deficiency plaintiff informed the IRS and Lynne Murphy of his wish to appeal their initial determination. All defendants ignored this right and Plaintiffs appeal rights. After being ignored on his appeal request and after receiving the fabricated deficiency notice plaintiff again wrote a letter to the IRS formally requesting his Appeal rights.

**IN THE MOST COMPELLING PROOF THAT ALL OF  
THE DEFENDANTS KNEW THEY HAD FABRICATED THE**



**NOTICE OF DEFECIENCY – THE UNITED STATES  
DEPARTMENT OF JUSTICE AND THE IRS NEVER AMMENDED  
CASE 02-0968 TO COUNTER CLAIM DAMAGES FOR THE  
ALLEGED NON PAYMENT OF IN EXCESS OF 3 MILLION  
DOLLARS OF INCOME TAX PLUS PENALTY AND INTEREST.  
THAT WAS CAUSED BY THEIR FABRICATION OF THE  
DEFECIENCY NOTICE. THE UNITED STATES ATTORNEYS  
OFFICE AND THE INTERNAL REVENUE SERVICE DID MAKE  
THE COUNTERCLAIM AS SPECIFICALLY ALLOWED UNDER  
SECTION 7422. THE UNITED STATES DEPARTMENT OF  
JUSTICE ATTORNEY LYNNE MURPHY DID NOT WANT TO  
EXPOSE HER AND THE DEFENDANTS, DEBBIE ARCENEUX,  
CHERRY ELDER, C. HILL AND MARK EVERSON TO  
DEPOSITION AND HAVE THEIR MAILFRAUD, WIREFRAUD,  
EXTORTION, DEFECIENCY NOTICE FABRICATION AND  
MISCONDUCT EXPOSED TO THE UNITED STATES DISTRICT  
COURT.**

170. Defendants ALBERTO GONZALES,  
JOSHUA B. BOLTON, MARK EVERSON, PATRICK FITZGERALD,  
JAMES LETTEN, STEVENS MOORE, THOMAS P. COLE,

SAMUEL BROOKS, MICHAEL J. KEARNS, EILEEN J. O'CONNOR,  
JOHN A. MARELLA, GILBERT S. ROTHENBERG, JOHN A. DICICCO,  
RICHARD T. MORRISON, GERALD MILLER, is all Attorneys

employed by the United States Government. And defendants

KURT ENGELHARDT, HELEN G. BERRIGEN, EDITH H. JONES

are sitting Federal Judges. All these defendants listed in Paragraph 163 have

direct knowledge that IRS Employee Debbie Arceneaux at the

Instruction of United States Department of Justice Attorney Lynne Murphy

did commit Perjury in a Trial in New Orleans Louisiana.

All these defendants listed in Paragraph 163 have direct knowledge that as

part of the ongoing litigation in this case and other document requests it

has come to the plaintiffs attention that the United States Department of

Justice is tampering with and destroying pertinent evidence in this Case to

conceal the Criminal Conduct of Murphy and Arceneaux.

All of the defendants are well aware that the plaintiff has filed a  
freedom of information request with the IRS in order to review true copies  
of his files. IRS Employee Eula Payne, ID #39-02546 has been assigned  
the task of getting all of the Plaintiffs true Records. In continued  
conversations with Ms. Payne she has disclosed that the files  
are being held up and prevented from copying for release at the Instruction

of the United States Department of Justice and the Attorneys involved in this Case. Ms Payne has been in contact with Linda Neal – Attorney for the IRS in New Orleans – where Murphy and Arceneaux’s Criminal perjury and misconduct has occurred. Neal has informed Payne that the files are not being provided at the direct instruction of the United States Department of Justice Attorneys involved in this litigation.

All of the defendants listed in Paragraph 163 have direct knowledge that these files disclose the Perjured Testimony of Debbie Arceneaux.

171. All of the defendants listed in Paragraph 163 have direct knowledge that based on this evidence two Criminal investigations were opened into Arceneaux and Murphy’s conduct for attempting to and tampering with evidence and the deletion of Documents from the Taxpayer master file. And have attempted to withhold evidence and have tampered with evidence in order to conceal criminal misconduct.

172. All of the defendants listed in Paragraph 163 have direct knowledge that various investigation units have disclosed to the plaintiff that the IRS has documentation that detail’s the agreement reached with the IRS on the basis issue in August of 2004. This is the same agreement that IRS Employee Debbie Arceneaux testified to at trial did not exist and Never

happened.

173. All of the defendants listed in Paragraph 163 have direct Knowledge that this documentation was readily available and United States Attorney Lynne Murphy had this documentation and instructed Internal Revenue Service Agent Debbie Arceneaux to commit perjury in the December 2006 trial. The IRS Individual master file clearly shows that Arceneaux was auditing and reviewing the tax filings and auditing 1999 in 2004 and the Carryback and basis claims. It shows Arceneaux creating documentation that United States Attorney and the IRS responded and disclosed in their filing Docket Number 02-0968 -111 – Eastern District of Illinois.

The master file shows that this agreement on the basis was finalized and approved by Arceneaux in August of 2004 and sent to Plaintiff for his acceptance. Plaintiff signed and authorized the acceptance of the Agreement in August of 2004. And this acceptance by plaintiff and the approval of Arceneaux supervisors caused a refund to be paid. In addition the master file shows that Murphy and Arceneaux had ready access to the IRS computer systems and information and still choose to commit perjury in the trial.

174. All of the defendants listed in Paragraph 163 are officers of the Court, Employees of the United States Department of Justice or presently Sitting Federal Judges and all are sworn to uphold the laws and constitution of the United States as part of their employment.

175. All of the defendants listed in paragraph 163 will attempt to claim immunity based on their employment as Federal Judges and United States Attorneys. All of these defendants have accepted jobs and positions That should hold them in regard and conspired to conceal perjury, are guilty of misprision of a felony for concealing this perjury and attempting to hide behind absolute immunity theories of justice.

**TITLE 18 > PART I > CHAPTER 1 > § 4 - § 4. Misprision of felony**

**Whoever, having knowledge of the actual commission of a felony cognizable by a court of the United States, conceals and does not as soon as possible make known the same to some judge or other person in civil or military authority under the United States, shall be fined under this title or imprisoned not more than three years, or both.**

176. All of the Defendants in Paragraph 163 as officers of The court have chosen to ignore their duties, and circled the wagon to Cover up a United States Attorneys conduct. They have done this Because they have in the past and in the future plan on standing behind Their claims to absolute immunity.

177. Their claim to absolute immunity is standing on the back of and Ignoring their sworn duties to uphold the constitution and as lawyers the The requirement to be honest with a tribunal.

178. All the Defendants listed in paragraph 163 are guilty of failing to provide honest services, misprision of a felony and conspiracy to conceal perjury.

179. All defendants are aware that the United States Attorneys' office Tax Division filed or answered 143 motions, memorandums and court filings electronically or by US mail, all based on, and with the full intent of supporting and taking advantage of Murphy's false documentations and fraudulent court filings.

172. All defendants were aware that Murphy falsified documents And ignored the following federal criminal laws and by refusing To their duties as officers, elected officials and employees of the Courts, The Executive branch and the Legislative branch became co-conspirators.

**TITLE 18 > PART I > CHAPTER 47 > § 1018 Official  
certificates or writings**

**TITLE 18 PART I CHAPTER 63 § 1341 Fraud and swindles**

TITLE 18 > PART I > CHAPTER 63 > § 1343 Fraud by wire,  
radio, or television

TITLE 18 PART I CHAPTER 63 § 1346 Definition of "scheme  
or artifice to defraud"

TITLE 18 PART I CHAPTER 63 § 1349 Attempt and conspiracy

TITLE 18 PART I CHAPTER 73 § 1512 Tampering with a  
witness, victim, or an informant

TITLE 18 PART I CHAPTER 79 § 1621. Perjury generally

TITLE 18 PART I CHAPTER 79 § 1622. Subornation of  
perjury

TITLE 18 PART I CHAPTER 79 § 1623. False declarations  
before grand jury or court

TITLE 18 PART I CHAPTER 101 § 2071 Concealment, removal,  
or mutilation generally

TITLE 18 PART I CHAPTER 101 § 2073 False entries and  
reports of moneys or securities

173. The Congressional Committee defendants were directly responsible  
for United States Attorney Lynne Murphy continued criminal misconduct.

The Congressional Defendants are the checkpoint review of all misconduct  
by the Internal Revenue Service, the Judiciary and the United States  
Attorneys.

174. The Congressional members choose to ignore their notice in July of  
this conduct in July of 2006. Neither party could afford another scandal in  
an election year and they all made the decision to sweep the criminal  
misconduct under the table in order to get reelected.

175. Both political parties had been rocked by criminal indictments of Sitting congressmen, criminal convictions of lobbyist and the public Increasing displeasure with Washington DC based political double dealing and corruption.

176. Both parties were made aware of this criminal misconduct in July of 2006 right at the same time they the House of Representatives were all facing a reelection campaign that was focusing on scandals misconduct and criminal activities of members of Congress.

177. The Republican Chairman's of the Three Committees, The Joint Committee on Taxation, The Senate Judiciary Committee and the House Ways and Means Committee were aware their party was facing a significant loss of seats based on the various scandals.

178. The republican defendants in this case had been dealing with The fact that a Texas grand jury indicted House Majority Leader Tom DeLay (R-Tex.) in September of 2005 on the charge of criminally conspiring with two political associates to inject illegal corporate contributions into 2002 state elections that helped the Republican Party reorder the congressional map in Texas and cement its control of the House



in Washington. The indictment forced DeLay, one of the Republicans' most powerful leaders and fundraisers, to step aside under House rules barring such posts to those accused of criminal conduct.

179. All defendants were also aware that the Republican Party and Republican leaders could not take a scandal that leads to the Justice Department and Criminal Misconduct by United States Tax Attorneys And the IRS. The Republican Party was also dealing with the repercussions from the antics of the political operative Jack Abramoff (born February 28, 1959).

Jack Abramoff is a former American political lobbyist, a Republican political activist and businessman who was a central figure in a series of high-profile political scandals. Abramoff pleaded guilty on January 3, 2006, to three criminal felony counts in a Washington, D.C., federal court related to the defrauding of American Indian tribes and corruption of public officials.

The following day he pleaded guilty to two criminal felony counts in a separate federal court, in Miami, related to his fraudulent dealings with SunCruz Casinos.

On March 29, 2006, he was sentenced to five years and ten months in

prison and ordered to pay restitution of more than \$21 million. His prison sentence was the minimum permitted under a plea bargain with federal prosecutors, in part because of his purported cooperation in the federal investigation. In October 2006, more than six months after his sentencing, he was ordered by a federal judge to report to federal prison by November 15, 2006.

The delay in Abramoff's imprisonment allowed him to testify in a related investigation involving the Florida gang-style murder of SunCruz Casinos owner Konstantinos Boulis and to continue cooperation with a vast investigation related to federal lobbying and related activities.

Given the complexity of the alleged crimes by Abramoff and his associates and their apparent ability to alter major pieces of federal legislation through their illegal acts, the U.S. Department of Justice has appointed an entire inter-governmental task force, including the FBI, which has been aggressively investigating Abramoff and dozens of his closest political associates and Congressional allies for nearly two years.

The extensive corruption investigation has led to the conviction of White House officials J. Steven Griles and David Safavian, U.S. Representative Bob Ney, and nine other lobbyists and Congressional aides. In the months leading up to the 2006 election, the White House sought to

distance themselves from the well-connected lobbyist, and downplayed his access to George W. Bush. Asked to provide photographs of the two men together, spokesmen denied that such photos existed. However, on January 8, 2007, CBS News linked to a blog website that had posted a picture of Bush with Abramoff. Abramoff was a top lobbyist for the Preston Gates & Ellis and Greenberg Traurig firms (Team Abramoff) and a director of the National Center for Public Policy Research, a conservative think tank, and Toward Tradition, a religious right organization, during his criminal enterprise. He was College Republican National Committee National Chairman from 1981 to 1985. He was a founding member of the International Freedom Foundation, an "anti-communist think tank" which operated from 1986 to 1993.

181. The State defendants, the LOUISIANA ATTORNEY REGISTRATION AND DISCIPLINARY COMMITTEE, PASCAL F. CAOLGERO, JR, JEFFREY P. VICTORY, JEANNETTE THERIOT KNOLL, CHET D. TRAYLOR, CATHERINE D. KIMBALL, JOHN L. WEIMER, BERNETTE J. JOHNSON have chosen to ignore their duties to prevent Attorneys from committing crimes and violating law. Rather than being an advocate of the States Rights under the Constitution

They have chosen to ignore these duties and claim and do nothing if  
They become aware of misconduct by Federal Judges and United States  
Attorneys. The citizens of Louisiana have the underlying right to Issue  
Licenses to practice law. Having absolute immunity from prosecution  
Does not mean that the State gives up its right to review the Conduct  
of Prosecutors or Federal Judges. In fact it add the extra burden  
That if a complaint is filed they should investigate and aid in the filing of  
Judicial Misconduct Complaints.

These Defendants are the process of long term Government corruption  
in the State Of Louisiana. Corruption is inbred since birth and  
is accepted and glorified.

Corruption is inbred and maintained as status quo because of the  
States Refusal to weed out corrupt Politicians, Members of the Judiciary  
and Prosecutor's office. In fact all of the people involved in the original  
Falsification of the records and tampering with master records were  
committed and approved by residents of the State of Louisiana.  
FBI Special Agent in Charge James Bernazzani added, "I want to send a  
message to those who are contemplating entering public service, or those  
already so engaged. Public service is nothing more than serving the public.  
Public service is not about the individual; it is about the people. Public

service is about advocating the public good, not about enhancing private gain. Public service is not about stealing from the people, it is about giving to the people. Those in public service have a calling, and that calling is fundamentally entrenched in personal integrity. And when you lose personal integrity, not only do you lose the people, you lose yourself."

"It is brazen the amount of activity down here where people think it's their right as soon as they assume office to steal from the people," said James Bernazzani, the FBI's special agent in charge.

"We need the cleansing and we will continue to clean until to we have a government responsible to the people," he said.

Corruption exists everywhere, he said, but Louisiana is an extreme case.

"Machine politics in the North, I'm not condoning this, but they'll skim the cream and give back to their voting constituents, to the people," Bernazzani said. "Here in Louisiana, they skim the cream, steal the milk, hijack the bottle and look for the cow."

Corruption exists everywhere, he said, but Louisiana is an extreme case.

"Machine politics in the North, I'm not condoning this, but they'll skim the cream and give back to their voting constituents, to the people," Bernazzani

said. "Here in Louisiana, they skim the cream, steal the milk, hijack the bottle and look for the cow."

"Corruption in New Orleans is endemic," said Mr. Letten, the federal prosecutor. "I think this simply tells us there is corruption on many levels, large scale and small scale."

United States attorney Lynne Murphy was born and raised in Louisiana And her License to practice law is from Louisiana. James Letten, the United States Attorney of Louisiana who supervised Murphy's filings And supported her submission and defense of perjured testimony along with tampering and destruction of records to hide falsified Federal Records is a resident of the State of Louisiana and licensed to Practice Law in the State of Louisiana. The Federal Judge, Kurt Engelhardt whose Associate solicited a bribe was an Attorney in the State Of Louisiana. The supervising Federal Judge of the Eastern District of Louisiana, Helen Berrigen who oversaw and allowed the ongoing corruption is an Attorney in the State of Louisiana. This happens because Louisiana is the only State unlike all of the other 49 States in their legal structure. Corruption is rampant in Louisiana because their laws and Legal Systems are based on Code Napoleon instead of English Common Law.

The refusal of these people charged with overseeing Justice enhances Corruption and allows for criminal Judiciary and falsification of Federal Records.

182. Clearly the biggest source of Crime is the shambles that is Called the Louisiana system of Justice. United States Attorney James Letten was appointed by President Bush at the recommendation of United States Senator David Vitter. This appointment Occurred after a prostitution scandal in New Orleans. James Letten Was involved with this case. Vitter has been recently exposed for his continued use of Prostitutes. The head prostitute in New Orleans Stated that Vitter was a regular customer. United States Attorney James Letten who had access to and control over these very records received his job at the recommendation of David Vitter and now States that no records exist supporting the prostitutes claim. This is a typical example of Louisiana justice and Politics- James Letten was in charge of records that contained damaging information against David Vitter, these record disappear and Letten gets a prestigious promotion and title. Vitter's use of prostitutes is exposed in Washington DC. Letten's office makes announcements in support of Vitter denying the Prostitutes statements that Vitter was a regular

customer. The world is left to think that Vitter only uses prostitutes in Washington DC because his friend who he had appointed has no records Around of the prostitutes he used in New Orleans. And the rest of the world Is stuck with corrupt officials because the Louisiana Bar Association and its Supreme Court support and aid criminal misconduct by Attorneys.

183. All of the defendants choose to ignore the Equal protection clause Of the Constitution and the robust history of this clause that at the outset, the Court did not regard the equal protection clause as having any bearing on taxation. It soon, however, took jurisdiction of cases assailing specific tax laws under this provision, and in 1890 it cautiously conceded that "clear and hostile discriminations against particular persons and classes, especially such as are of an unusual character, unknown to the practice of our government, might be obnoxious to the constitutional prohibition."

There is clearly nothing more hostile to a taxpayer to have a United States attorney commit perjury and file false liens and Federal Documents in order to delay a trial, to be forced to deal with Kurt Engelhardt whose agents allegedly solicited a bribe to influence a trial, and watch 15 United States



Attorneys claim absolute immunity for actions by a United States attorney Lying and falsifying Federal records and then writing to complain to the reviewer of final resorts – the United States Congress, the Joint Committee On Taxation, the Senate Judiciary Committee and the House Ways and Means Committee and watch these people ignore their duties to Honest services in order to get reelected and their unwillingness to expose any more Government corruption. The Louisiana Supreme Court and the Louisiana Bar Registration and Disciplinary Committee support and insure corruption By refusing to do their duty to investigate claims of misconduct by all Attorneys licensed in the State of Louisiana.

### **COUNT 1**

Civil Action for Violation of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud- **Debbie Arceneaux – Revenue Examination Agent**

184. Mr. Henry incorporates by reference paragraphs 1 through 183 above as if fully set here.

WHEREFORE, Mr. Henry requests that this Court enter judgment in his

favor and against Debbie Arceneaux for Civil Action Violation's of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud of the US Code and conspiring to falsify a Deficiency Notice.

Specifically Debbie Arceneaux, recklessly or intentionally, or by reason of negligence, entered false information into Government computer systems and committed perjury at trial. Debbie Arceneaux ignored recklessly and intentionally, the law and her duties to honestly perform her job.

Debbie Arceneaux in retaliation against the Plaintiff, participated in the fabrication and falsified a notice of deficiency.

And plaintiff prays the court award damages in the amount of Ten Million Dollars plus interest, Attorneys Fees and cost, along with such further relief this Court deems just against Debbie Arceneaux.

## **COUNT 2**

**Civil Action for Violation of Civil Action for Violation of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud- – Lynne Murphy**

185. Mr. Henry incorporates by reference paragraphs 1 through 184 above as if fully set here.

WHEREFORE, Mr. Henry requests that this Court enter judgment in his

favor and against Lynne Murphy for Civil Action for Violation of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud of the US Code for conspiring to falsify a Deficiency Notice.

Specifically while acting as employees of the United States Department of Justice intentionally instructed agents of the IRS to enter false information In Government Computer systems and instructed these employees to commit perjury. She further tampered with evidence, attempted to have Government records deleted and presented false information in Court Filings.

FBI Special Agent in Charge James Bernazzani added, "I want to send a message to those who are contemplating entering public service, or those already so engaged. Public service is nothing more than serving the public. Public service is not about the individual; it is about the people. Public service is about advocating the public good, not about enhancing private gain. Public service is not about stealing from the people, it is about giving to the people. Those in public service have a calling, and that calling is fundamentally entrenched in personal integrity. And when you lose personal integrity, not only do you lose the people, you lose yourself."

"It is brazen the amount of activity down here where people think it's their right as soon as they assume office to steal from the people," said James Bernazzani, the FBI's special agent in charge.

"We need the cleansing and we will continue to clean until to we have a government responsible to the people," he said.

Corruption exists everywhere, he said, but Louisiana is an extreme case.

"Machine politics in the North, I'm not condoning this, but they'll skim the cream and give back to their voting constituents, to the people," Bernazzani said. "Here in Louisiana, they skim the cream, steal the milk, hijack the bottle and look for the cow."

Corruption exists everywhere, he said, but Louisiana is an extreme case.

"Machine politics in the North, I'm not condoning this, but they'll skim the cream and give back to their voting constituents, to the people," Bernazzani said. "Here in Louisiana, they skim the cream, steal the milk, hijack the bottle and look for the cow."

"Corruption in New Orleans is endemic," said Mr. Letten, the federal prosecutor. "I think this simply tells us there is corruption on many levels, large scale and small scale."

And Plaintiff prays the court award damages in the amount of TEN Million Dollars plus interest, Attorneys Fees and cost, along with such further relief this Court deems just against Lynne Murphy.

### **COUNT 3**

**Civil Action for Violation of Civil Action for Violation of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud– James Letten**

186. Mr. Henry incorporates by reference paragraphs 1 through 185 above as if fully set here.

WHEREFORE, Mr. Henry requests that this Court enter judgment in his favor and against James Letten of the Internal Revenue Service, for Civil Action for Violation of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud- James Letten

This sitting United States Attorney oversaw the falsification and deletion Of Government Records, and participated in the destruction of and tampering with of government records.

James Letten participated in the fabrication and falsified a notice of deficiency. He further participated in the disappearance of records

that implicated a United states Senator in Local Prostitution services, concealed the alleged solicitation of bribe by a Federal Judge and participated in obstructing the delivery of records sought in compliance with a Freedom of information request in order to prevent the exposure of this misconduct.

FBI Special Agent in Charge James Bernazzani added, "I want to send a message to those who are contemplating entering public service, or those already so engaged. Public service is nothing more than serving the public. Public service is not about the individual; it is about the people. Public service is about advocating the public good, not about enhancing private gain. Public service is not about stealing from the people, it is about giving to the people. Those in public service have a calling, and that calling is fundamentally entrenched in personal integrity. And when you lose personal integrity, not only do you lose the people, you lose yourself."

"It is brazen the amount of activity down here where people think it's their right as soon as they assume office to steal from the people," said James Bernazzani, the FBI's special agent in charge.

"We need the cleansing and we will continue to clean until to we have a government responsible to the people," he said.

Corruption exists everywhere, he said, but Louisiana is an extreme case.

"Machine politics in the North, I'm not condoning this, but they'll skim the cream and give back to their voting constituents, to the people," Bernazzani said. "Here in Louisiana, they skim the cream, steal the milk, hijack the bottle and look for the cow."

Corruption exists everywhere, he said, but Louisiana is an extreme case.

"Machine politics in the North, I'm not condoning this, but they'll skim the cream and give back to their voting constituents, to the people," Bernazzani said. "Here in Louisiana, they skim the cream, steal the milk, hijack the bottle and look for the cow."

"Corruption in New Orleans is endemic," said Mr. Letten, the federal prosecutor. "I think this simply tells us there is corruption on many levels, large scale and small scale."

And Plaintiff prays the court award damages in the amount of Ten Million Dollars plus interest, Attorneys Fees and cost, along with such further relief this Court deems just against James Letten.

**COUNT 4**

**Civil Action for Violation of Civil Action for Violation of 18 U.S.C.  
§1346- Mail Fraud and Honest Services Fraud- – Richard White**

187. Mr. Henry incorporates by reference paragraphs 1 through 186 above as if fully set here.

WHEREFORE, Mr. Henry requests that this Court enter judgment in his favor and against Richard White for Civil Action Violation's of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud of the US Code and conspiring to falsify a Deficiency Notice.

Specifically Richard White, recklessly or intentionally, or by reason of negligence, supervised and approved entering false information into Government computer systems. Richard White ignored recklessly and intentionally, the law and his duties to honestly perform his job.

Richard White in retaliation against the Plaintiff, participated in the fabrication and falsified a notice of deficiency.

And plaintiff prays the court award damages in the amount of Ten Million Dollars plus interest, Attorneys Fees and cost, along with such further relief this Court deems just against Richard White.

**COUNT 5**



**Civil Action for Violation of Civil Action for Violation of 18 U.S.C.  
§1346- Mail Fraud and Honest Services Fraud- – Louis Zeller**

188. Mr. Henry incorporates by reference paragraphs 1 through 187 above as if fully set here.

WHEREFORE, Mr. Henry requests that this Court enter judgment in his favor and against Louis Zeller White for Civil Action Violation's of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud of the US Code and conspiring to falsify a Deficiency Notice.

Specifically Louis Zeller, recklessly or intentionally, or by reason of negligence, supervised and approved entering false information into Government computer systems. Louis Zeller ignored recklessly and intentionally, the law and his duties to honestly perform his job.

Louis Zeller in retaliation against the Plaintiff, participated in the fabrication and falsified a notice of deficiency.

And plaintiff prays the court award damages in the amount of Ten Million Dollars plus interest, Attorneys Fees and cost, along with such further relief this Court deems just against Louis Zeller.

**COUNT 6**

**Civil Action for Violation of Civil Action for Violation of 18 U.S.C.  
§1346- Mail Fraud and Honest Services Fraud- – Marsha Ramirez**

189. Mr. Henry incorporates by reference paragraphs 1 through 188 above as if fully set here.

WHEREFORE, Mr. Henry requests that this Court enter judgment in his favor and against Marsha Ramirez for Civil Action Violation's of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud of the US Code and conspiring to falsify a Deficiency Notice.

Specifically Marsha Ramirez, recklessly or intentionally, or by reason of negligence, supervised and approved entering false information into Government computer systems. Marsha Ramirez ignored recklessly and intentionally, the law and his duties to honestly perform his job.

Marsha Ramirez in retaliation against the Plaintiff, participated in the fabrication and falsified a notice of deficiency.

And plaintiff prays the court award damages in the amount of Ten Million Dollars plus interest, Attorneys Fees and cost, along with such further relief this Court deems just against Marsha Ramirez.

**COUNT 7**

**Civil Action for Violation of Civil Action for Violation of 18 U.S.C.  
§1346- Mail Fraud and Honest Services Fraud- – Michael Kearns**

190. Mr. Henry incorporates by reference paragraphs 1 through 189 above as if fully set here.

WHEREFORE, Mr. Henry requests that this Court enter judgment in his favor and against Michael Kearns for Civil Action Violation's of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud of the US Code and conspiring to falsify a Deficiency Notice.

Specifically Michael Kearns, recklessly or intentionally, or by reason of negligence, supervised and approved entering false information into Government computer systems. Michael Kearns ignored recklessly and intentionally, the law and his duties to honestly perform his job.

Michael Kearns in retaliation against the Plaintiff, participated in the fabrication and falsified a notice of deficiency.

And plaintiff prays the court award damages in the amount of Ten Million Dollars plus interest, Attorneys Fees and cost, along with such further relief this Court deems just against Michael Kearns.

**COUNT 8**

**Civil Action for Violation of Civil Action for Violation of 18 U.S.C.  
§1346- Mail Fraud and Honest Services Fraud- – Mark Everson**

191. Mr. Henry incorporates by reference paragraphs 1 through 190 above as if fully set here.

WHEREFORE, Mr. Henry requests that this Court enter judgment in his favor and against Mark Everson for Civil Action Violation's of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud of the US Code and conspiring to falsify a Deficiency Notice.

Specifically Mark Everson, recklessly or intentionally, or by reason of negligence, supervised and approved entering false information into Government computer systems. Mark Everson ignored recklessly and intentionally, the law and his duties to honestly perform his job.

Mark Everson in retaliation against the Plaintiff, participated in the fabrication and falsified a notice of deficiency.

And plaintiff prays the court award damages in the amount of Ten Million Dollars plus interest, Attorneys Fees and cost, along with such further relief this Court deems just against Mark Everson.

**COUNT 9**

**Civil Action for Violation of Civil Action for Violation of 18 U.S.C.  
§1346- Mail Fraud and Honest Services Fraud- – C. Hill**

192. Mr. Henry incorporates by reference paragraphs 1 through 191 above as if fully set here.

WHEREFORE, Mr. Henry requests that this Court enter judgment in his favor and against C. Hill for Civil Action Violation's of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud of the US Code and conspiring to falsify a Deficiency Notice.

Specifically C. Hill, recklessly or intentionally, or by reason of negligence, supervised and approved entering false information into Government computer systems. C. Hill ignored recklessly and intentionally, the law and his duties to honestly perform his job.

C. Hill in retaliation against the Plaintiff, participated in the fabrication and falsified a notice of deficiency.

And plaintiff prays the court award damages in the amount of Ten Million Dollars plus interest, Attorneys Fees and cost, along with such further relief this Court deems just against C. Hill.

**COUNT 10**

**Civil Action for Violation of Civil Action for Violation of 18 U.S.C.  
§1346- Mail Fraud and Honest Services Fraud- – Eileen J. O'Connor  
White**

193. Mr. Henry incorporates by reference paragraphs 1 through 192 above as if fully set here.

WHEREFORE, Mr. Henry requests that this Court enter judgment in his favor and against Eileen J. O' Connor for Civil Action Violation's of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud of the US Code and conspiring to falsify a Deficiency Notice.

Specifically Eileen J. O'Connor, recklessly or intentionally, or by reason of negligence, supervised and approved entering false information into Government computer systems. Eileen J. O'Connor ignored recklessly and intentionally, the law and his duties to honestly perform his job.

Eileen J. O' Connor in retaliation against the Plaintiff, participated in the fabrication and falsified a notice of deficiency.

And plaintiff prays the court award damages in the amount of Ten Million Dollars plus interest, Attorneys Fees and cost, along with such further relief this Court deems just against Eileen J. O' Connor.

**COUNT 11**

**Civil Action for Violation of Civil Action for Violation of 18 U.S.C.  
§1346- Mail Fraud and Honest Services Fraud- – Cherry Elder**

194. Mr. Henry incorporates by reference paragraphs 1 through 193 above as if fully set here.

WHEREFORE, Mr. Henry requests that this Court enter judgment in his favor and against Cherry Elder for Civil Action Violation's of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud of the US Code and conspiring to falsify a Deficiency Notice.

Specifically Cherry Elder, recklessly or intentionally, or by reason of negligence, supervised and approved entering false information into Government computer systems. Cherry Elder ignored recklessly and intentionally, the law and his duties to honestly perform his job.

Cherry Elder in retaliation against the Plaintiff, participated in the fabrication and falsified a notice of deficiency.

And plaintiff prays the court award damages in the amount of Ten Million Dollars plus interest, Attorneys Fees and cost, along with such further relief this Court deems just against Cherry Elder.

**COUNT 12**

**Civil Action for Violation of Civil Action for Violation of 18 U.S.C.  
§1346- Mail Fraud and Honest Services Fraud- – Linda Jones**

195. Mr. Henry incorporates by reference paragraphs 1 through 194 above as if fully set here.

WHEREFORE, Mr. Henry requests that this Court enter judgment in his favor and against Linda Jones for Civil Action Violation's of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud of the US Code and conspiring to falsify a Deficiency Notice.

Specifically Linda Jones, recklessly or intentionally, or by reason of negligence, supervised and approved entering false information into Government computer systems. Linda Jones ignored recklessly and intentionally, the law and his duties to honestly perform his job.

Linda Jones in retaliation against the Plaintiff, participated in the fabrication and falsified a notice of deficiency.

And plaintiff prays the court award damages in the amount of Ten Million Dollars plus interest, Attorneys Fees and cost, along with such further relief this Court deems just against Linda Jones.

**COUNT 13**



**Civil Action for Violation of Civil Action for Violation of 18 U.S.C.  
§1346- Mail Fraud and Honest Services Fraud- – Alberto Gonzales**

195. Mr. Henry incorporates by reference paragraphs 1 through 194 above as if fully set here.

WHEREFORE, Mr. Henry requests that this Court enter judgment in his favor and against Alberto Gonzales Violation's of 18

U.S.C. §1346- Mail Fraud and Honest Services Fraud of the US Code and conspiring to falsify a Deficiency Notice.

Specifically Alberto Gonzales, recklessly or intentionally, or by reason of negligence, supervised and approved entering false information into Government computer systems. Alberto Gonzales intentionally ignored the Law and his duty to honestly perform his job.

Alberto Gonzales in retaliation against the Plaintiff, participated in the fabrication and falsified a notice of deficiency and conspired to cover up the fabrication of the notice. In addition he participated in crafting a plan of attack that included perjury and obstruction of Justice.

FBI Special Agent in Charge James Bernazzani added, "I want to send a message to those who are contemplating entering public service, or those already so engaged. Public service is nothing more than serving the public. Public service is not about the individual; it is about the people. Public

service is about advocating the public good, not about enhancing private gain. Public service is not about stealing from the people, it is about giving to the people. Those in public service have a calling, and that calling is fundamentally entrenched in personal integrity. And when you lose personal integrity, not only do you lose the people, you lose yourself."

"It is brazen the amount of activity down here where people think it's their right as soon as they assume office to steal from the people," said James Bernazzani, the FBI's special agent in charge.

"We need the cleansing and we will continue to clean until to we have a government responsible to the people," he said.

Corruption exists everywhere, he said, but Louisiana is an extreme case.

"Machine politics in the North, I'm not condoning this, but they'll skim the cream and give back to their voting constituents, to the people," Bernazzani said. "Here in Louisiana, they skim the cream, steal the milk, hijack the bottle and look for the cow."

Corruption exists everywhere, he said, but Louisiana is an extreme case.

"Machine politics in the North, I'm not condoning this, but they'll skim the cream and give back to their voting constituents, to the people," Bernazzani said. "Here in Louisiana, they skim the cream, steal the milk, hijack the

bottle and look for the cow."

"Corruption in New Orleans is endemic," said Mr. Letten, the federal prosecutor. "I think this simply tells us there is corruption on many levels, large scale and small scale."

And plaintiff prays the court award damages in the amount of Ten Million Dollars plus interest, Attorneys Fees and cost, along with such further relief this Court deems just against Alberto Gonzales.

#### **COUNT 14**

**Civil Action for Violation of Civil Action for Violation of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud- – Henry Paulson**

196. Mr. Henry incorporates by reference paragraphs 1 through 195 above as if fully set here.

WHEREFORE, Mr. Henry requests that this Court enter judgment in his favor and against Henry Paulson for Violation's of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud of the US Code and conspiring to falsify a Deficiency Notice.

Specifically Henry Paulson, recklessly or intentionally, or by reason of negligence, supervised and approved entering false information into Government computer systems. Henry Paulson intentionally ignored the Law and his duty to honestly perform his job.

Henry Paulson in retaliation against the Plaintiff, participated in the fabrication and falsified a notice of deficiency and conspired to cover up the fabrication of the notice. In addition he participated in crafting a plan of attack that included perjury and obstruction of Justice.

And plaintiff prays the court award damages in the amount of Ten Million Dollars plus interest, Attorneys Fees and cost, along with such further relief this Court deems just against Henry Paulson.

**COUNT 15**

**Civil Action for Violation of Civil Action for Violation of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud- – Joshua Bolton**

197. Mr. Henry incorporates by reference paragraphs 1 through 196 above as if fully set here.

WHEREFORE, Mr. Henry requests that this Court enter judgment in his favor and against Joshua Bolton for Violation's of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud of the US Code and conspiring to falsify a Deficiency Notice.

Specifically Joshua Bolton, recklessly or intentionally, or by reason of negligence, supervised and approved entering false information into Government computer systems. Joshua Bolton intentionally ignored the Law and his duty to honestly perform his job.

Joshua Bolton in retaliation against the Plaintiff, participated in the fabrication and falsified a notice of deficiency and conspired to cover up the fabrication of the notice. In addition he participated in crafting a plan of attack that included perjury and obstruction of Justice.

And plaintiff prays the court award damages in the amount of Ten Million Dollars plus interest, Attorneys Fees and cost, along with such further relief this Court deems just against Joshua Bolton.

### **COUNT 16**

**Civil Action for Violation of Civil Action for Violation of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud- – Patrick Fitzgerald**

198. Mr. Henry incorporates by reference paragraphs 1 through 197 above as if fully set here.

WHEREFORE, Mr. Henry requests that this Court enter judgment in his favor and against Patrick Fitzgerald for Violation's of 18

U.S.C. §1346- Mail Fraud and Honest Services Fraud of the US Code and

conspiring to falsify a Deficiency Notice.

Specifically Patrick Fitzgerald, recklessly or intentionally, or by reason of negligence, supervised and approved entering false information into Government computer systems. Patrick Fitzgerald intentionally ignored the Law and his duty to honestly perform his job.

Patrick Fitzgerald in retaliation against the Plaintiff, participated in the fabrication and falsified a notice of deficiency and conspired to cover up the fabrication of the notice. In addition he participated in crafting a plan of attack that included perjury and obstruction of Justice.

And plaintiff prays the court award damages in the amount of Ten Million Dollars plus interest, Attorneys Fees and cost, along with such further relief this Court deems just against Patrick Fitzgerald.

#### **COUNT 16**

**Civil Action for Violation of Civil Action for Violation of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud- – Stevens Moore**

199. Mr. Henry incorporates by reference paragraphs 1 through 198 above as if fully set here.

WHEREFORE, Mr. Henry requests that this Court enter judgment in his favor and against Stevens Moore for Violation's of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud of the US Code and

conspiring to falsify a Deficiency Notice.

Specifically Stevens Moore, recklessly or intentionally, or by reason of negligence, supervised and approved entering false information into Government computer systems. Stevens Moore intentionally ignored the Law and his duty to honestly perform his job.

Stevens Moore in retaliation against the Plaintiff, participated in the fabrication and falsified a notice of deficiency and conspired to cover up the fabrication of the notice. In addition he participated in crafting a plan of attack that included perjury and obstruction of Justice.

And plaintiff prays the court award damages in the amount of Ten Million Dollars plus interest, Attorneys Fees and cost, along with such further relief this Court deems just against Stevens Moore.

### **COUNT 17**

**Civil Action for Violation of Civil Action for Violation of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud- – Thomas P. Cole**

200. Mr. Henry incorporates by reference paragraphs 1 through 199 above as if fully set here.

WHEREFORE, Mr. Henry requests that this Court enter judgment in his favor and against Thomas P. Cole for Violation's of 18

U.S.C. §1346- Mail Fraud and Honest Services Fraud of the US Code and conspiring to falsify a Deficiency Notice.

Specifically Thomas P. Cole, recklessly or intentionally, or by reason of negligence, supervised and approved entering false information into Government computer systems. Thomas P. Cole intentionally ignored the Law and his duty to honestly perform his job.

Thomas P. Cole in retaliation against the Plaintiff, participated in the fabrication and falsified a notice of deficiency and conspired to cover up the fabrication of the notice. In addition he participated in crafting a plan of attack that included perjury and obstruction of Justice.

FBI Special Agent in Charge James Bernazzani added, "I want to send a message to those who are contemplating entering public service, or those already so engaged. Public service is nothing more than serving the public. Public service is not about the individual; it is about the people. Public service is about advocating the public good, not about enhancing private gain. Public service is not about stealing from the people, it is about giving to the people. Those in public service have a calling, and that calling is fundamentally entrenched in personal integrity. And when you



lose personal integrity, not only do you lose the people, you lose yourself."

"It is brazen the amount of activity down here where people think it's their right as soon as they assume office to steal from the people," said James Bernazzani, the FBI's special agent in charge.

"We need the cleansing and we will continue to clean until to we have a government responsible to the people," he said.

Corruption exists everywhere, he said, but Louisiana is an extreme case.

"Machine politics in the North, I'm not condoning this, but they'll skim the cream and give back to their voting constituents, to the people," Bernazzani said. "Here in Louisiana, they skim the cream, steal the milk, hijack the bottle and look for the cow."

Corruption exists everywhere, he said, but Louisiana is an extreme case.

"Machine politics in the North, I'm not condoning this, but they'll skim the cream and give back to their voting constituents, to the people," Bernazzani said. "Here in Louisiana, they skim the cream, steal the milk, hijack the bottle and look for the cow."

"Corruption in New Orleans is endemic," said Mr. Letten, the federal prosecutor. "I think this simply tells us there is corruption on many levels,

large scale and small scale.”

And plaintiff prays the court award damages in the amount of Ten Million Dollars plus interest, Attorneys Fees and cost, along with such further relief this Court deems just against Thomas P. Cole.

### **COUNT 18**

**Civil Action for Violation of Civil Action for Violation of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud- – Samuel Brooks**

201. Mr. Henry incorporates by reference paragraphs 1 through 200 above as if fully set here.

WHEREFORE, Mr. Henry requests that this Court enter judgment in his favor and against Samuel Brooks for Violation’s of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud of the US Code and conspiring to falsify a Deficiency Notice.

Specifically Samuel Brooks, recklessly or intentionally, or by reason of negligence, supervised and approved entering false information into Government computer systems. Samuel Brooks intentionally ignored the Law and his duty to honestly perform his job.

Samuel Brooks in retaliation against the Plaintiff, participated in the fabrication and falsified a notice of deficiency and conspired to cover up the fabrication of the notice. In addition he participated in crafting a plan of attack that included perjury and obstruction of Justice.

FBI Special Agent in Charge James Bernazzani added, "I want to send a message to those who are contemplating entering public service, or those already so engaged. Public service is nothing more than serving the public. Public service is not about the individual; it is about the people. Public service is about advocating the public good, not about enhancing private gain. Public service is not about stealing from the people, it is about giving to the people. Those in public service have a calling, and that calling is fundamentally entrenched in personal integrity. And when you lose personal integrity, not only do you lose the people, you lose yourself."

"It is brazen the amount of activity down here where people think it's their right as soon as they assume office to steal from the people," said James Bernazzani, the FBI's special agent in charge.

"We need the cleansing and we will continue to clean until to we have a government responsible to the people," he said.

Corruption exists everywhere, he said, but Louisiana is an extreme case.

"Machine politics in the North, I'm not condoning this, but they'll skim the cream and give back to their voting constituents, to the people," Bernazzani said. "Here in Louisiana, they skim the cream, steal the milk, hijack the bottle and look for the cow."

Corruption exists everywhere, he said, but Louisiana is an extreme case.

"Machine politics in the North, I'm not condoning this, but they'll skim the cream and give back to their voting constituents, to the people," Bernazzani said. "Here in Louisiana, they skim the cream, steal the milk, hijack the bottle and look for the cow."

"Corruption in New Orleans is endemic," said Mr. Letten, the federal prosecutor. "I think this simply tells us there is corruption on many levels, large scale and small scale."

And plaintiff prays the court award damages in the amount of Ten Million Dollars plus interest, Attorneys Fees and cost, along with such further relief this Court deems just against Samuel Brooks.

### **COUNT 19**

**Civil Action for Violation of Civil Action for Violation of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud- – John A. Marrella**

202. Mr. Henry incorporates by reference paragraphs 1 through 201 above as if fully set here.

WHEREFORE, Mr. Henry requests that this Court enter judgment in his favor and against John A. Marella for Violation's of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud of the US Code and conspiring to falsify a Deficiency Notice.

Specifically John A. Marella, recklessly or intentionally, or by reason of negligence, supervised and approved entering false information into Government computer systems. John A. Marella intentionally ignored the Law and his duty to honestly perform his job.

John A. Marella in retaliation against the Plaintiff, participated in the fabrication and falsified a notice of deficiency and conspired to cover up the fabrication of the notice. In addition he participated in crafting a plan of attack that included perjury and obstruction of Justice.

FBI Special Agent in Charge James Bernazzani added, "I want to send a message to those who are contemplating entering public service, or those already so engaged. Public service is nothing more than serving the public. Public service is not about the individual; it is about the people. Public service is about advocating the public good, not about enhancing private

gain. Public service is not about stealing from the people, it is about giving to the people. Those in public service have a calling, and that calling is fundamentally entrenched in personal integrity. And when you lose personal integrity, not only do you lose the people, you lose yourself."

"It is brazen the amount of activity down here where people think it's their right as soon as they assume office to steal from the people," said James Bernazzani, the FBI's special agent in charge.

"We need the cleansing and we will continue to clean until to we have a government responsible to the people," he said.

Corruption exists everywhere, he said, but Louisiana is an extreme case.

"Machine politics in the North, I'm not condoning this, but they'll skim the cream and give back to their voting constituents, to the people," Bernazzani said. "Here in Louisiana, they skim the cream, steal the milk, hijack the bottle and look for the cow."

Corruption exists everywhere, he said, but Louisiana is an extreme case.

"Machine politics in the North, I'm not condoning this, but they'll skim the cream and give back to their voting constituents, to the people," Bernazzani said. "Here in Louisiana, they skim the cream, steal the milk, hijack the bottle and look for the cow."

“Corruption in New Orleans is endemic,” said Mr. Letten, the federal prosecutor. “I think this simply tells us there is corruption on many levels, large scale and small scale.”

And plaintiff prays the court award damages in the amount of Ten Million Dollars plus interest, Attorneys Fees and cost, along with such further relief this Court deems just against John A. Marella.

### **COUNT 20**

**Civil Action for Violation of Civil Action for Violation of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud- -- Gilbert S. Rothenberg**

203. Mr. Henry incorporates by reference paragraphs 1 through 202 above as if fully set here.

WHEREFORE, Mr. Henry requests that this Court enter judgment in his favor and against Gilbert S. Rothenberg for Violation's of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud of the US Code and conspiring to falsify a Deficiency Notice.

Specifically Gilbert S. Rothenberg, recklessly or intentionally, or by reason Of negligence, supervised and approved entering false information into Government computer systems. Gilbert S. Rothenberg intentionally ignored

the Law and his duty to honestly perform his job.

Gilbert S. Rothenberg in retaliation against the Plaintiff, participated in the fabrication and falsified a notice of deficiency and conspired to cover up the fabrication of the notice. In addition he participated in crafting a plan of attack that included perjury and obstruction of Justice.

FBI Special Agent in Charge James Bernazzani added, "I want to send a message to those who are contemplating entering public service, or those already so engaged. Public service is nothing more than serving the public. Public service is not about the individual; it is about the people. Public service is about advocating the public good, not about enhancing private gain. Public service is not about stealing from the people, it is about giving to the people. Those in public service have a calling, and that calling is fundamentally entrenched in personal integrity. And when you lose personal integrity, not only do you lose the people, you lose yourself."

"It is brazen the amount of activity down here where people think it's their right as soon as they assume office to steal from the people," said James Bernazzani, the FBI's special agent in charge.

"We need the cleansing and we will continue to clean until to we have a



government responsible to the people," he said.

Corruption exists everywhere, he said, but Louisiana is an extreme case.

"Machine politics in the North, I'm not condoning this, but they'll skim the cream and give back to their voting constituents, to the people," Bernazzani said. "Here in Louisiana, they skim the cream, steal the milk, hijack the bottle and look for the cow."

Corruption exists everywhere, he said, but Louisiana is an extreme case.

"Machine politics in the North, I'm not condoning this, but they'll skim the cream and give back to their voting constituents, to the people," Bernazzani said. "Here in Louisiana, they skim the cream, steal the milk, hijack the bottle and look for the cow."

"Corruption in New Orleans is endemic," said Mr. Letten, the federal prosecutor. "I think this simply tells us there is corruption on many levels, large scale and small scale."

And plaintiff prays the court award damages in the amount of Ten Million Dollars plus interest, Attorneys Fees and cost, along with such further relief this Court deems just against Gilbert S. Rothenberg.

**COUNT 21**

**Civil Action for Violation of Civil Action for Violation of 18 U.S.C.  
§1346- Mail Fraud and Honest Services Fraud- – John A. DiCicco**

204. Mr. Henry incorporates by reference paragraphs 1 through 203 above as if fully set here.

WHEREFORE, Mr. Henry requests that this Court enter judgment in his favor and against John A. DiCicco for Violation's of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud of the US Code and conspiring to falsify a Deficiency Notice.

Specifically John A. DiCicco, recklessly or intentionally, or by reason Of negligence, supervised and approved entering false information into Government computer systems. John A. DiCicco intentionally ignored the Law and his duty to honestly perform his job.

John A. DiCicco in retaliation against the Plaintiff, participated In the fabrication and falsified a notice of deficiency and conspired to cover up the fabrication of the notice. In addition he participated in crafting a plan of attack that included perjury and obstruction of Justice.

FBI Special Agent in Charge James Bernazzani added, "I want to send a message to those who are contemplating entering public service, or those already so engaged. Public service is nothing more than serving the public. Public service is not about the individual; it is about the people. Public

service is about advocating the public good, not about enhancing private gain. Public service is not about stealing from the people, it is about giving to the people. Those in public service have a calling, and that calling is fundamentally entrenched in personal integrity. And when you lose personal integrity, not only do you lose the people, you lose yourself."

"It is brazen the amount of activity down here where people think it's their right as soon as they assume office to steal from the people," said James Bernazzani, the FBI's special agent in charge.

"We need the cleansing and we will continue to clean until to we have a government responsible to the people," he said.

Corruption exists everywhere, he said, but Louisiana is an extreme case.

"Machine politics in the North, I'm not condoning this, but they'll skim the cream and give back to their voting constituents, to the people," Bernazzani said. "Here in Louisiana, they skim the cream, steal the milk, hijack the bottle and look for the cow."

Corruption exists everywhere, he said, but Louisiana is an extreme case.

"Machine politics in the North, I'm not condoning this, but they'll skim the cream and give back to their voting constituents, to the people," Bernazzani said. "Here in Louisiana, they skim the cream, steal the milk, hijack the

bottle and look for the cow."

"Corruption in New Orleans is endemic," said Mr. Letten, the federal prosecutor. "I think this simply tells us there is corruption on many levels, large scale and small scale."

And plaintiff prays the court award damages in the amount of Ten Million Dollars plus interest, Attorneys Fees and cost, along with such further relief this Court deems just against John A. DiCicco.

## **COUNT 22**

**Civil Action for Violation of Civil Action for Violation of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud- – Richard T. Morrison**

205. Mr. Henry incorporates by reference paragraphs 1 through 204 above as if fully set here.

WHEREFORE, Mr. Henry requests that this Court enter judgment in his favor and against Richard T. Morrison for Violation's of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud of the US Code and conspiring to falsify a Deficiency Notice.

Specifically Richard T. Morrison, recklessly or intentionally, or by reason Of negligence, supervised and approved entering false information into

Government computer systems. Richard T. Morrison intentionally ignored the Law and his duty to honestly perform his job.

Richard T. Morrison in retaliation against the Plaintiff, participated in the fabrication and falsified a notice of deficiency and conspired to cover up the fabrication of the notice. In addition he participated in crafting a plan of attack that included perjury and obstruction of Justice.

FBI Special Agent in Charge James Bernazzani added, "I want to send a message to those who are contemplating entering public service, or those already so engaged. Public service is nothing more than serving the public. Public service is not about the individual; it is about the people. Public service is about advocating the public good, not about enhancing private gain. Public service is not about stealing from the people, it is about giving to the people. Those in public service have a calling, and that calling is fundamentally entrenched in personal integrity. And when you lose personal integrity, not only do you lose the people, you lose yourself."

"It is brazen the amount of activity down here where people think it's their right as soon as they assume office to steal from the people," said James Bernazzani, the FBI's special agent in charge.

"We need the cleansing and we will continue to clean until to we have a

government responsible to the people," he said.

Corruption exists everywhere, he said, but Louisiana is an extreme case.

"Machine politics in the North, I'm not condoning this, but they'll skim the cream and give back to their voting constituents, to the people," Bernazzani said. "Here in Louisiana, they skim the cream, steal the milk, hijack the bottle and look for the cow."

Corruption exists everywhere, he said, but Louisiana is an extreme case.

"Machine politics in the North, I'm not condoning this, but they'll skim the cream and give back to their voting constituents, to the people," Bernazzani said. "Here in Louisiana, they skim the cream, steal the milk, hijack the bottle and look for the cow."

"Corruption in New Orleans is endemic," said Mr. Letten, the federal prosecutor. "I think this simply tells us there is corruption on many levels, large scale and small scale."

And plaintiff prays the court award damages in the amount of Ten Million Dollars plus interest, Attorneys Fees and cost, along with such further relief this Court deems just against Richard T. Morrison.

**COUNT 23**

**Civil Action for Violation of Civil Action for Violation of 18 U.S.C.  
§1346- Mail Fraud and Honest Services Fraud- – Gerald Miller**

206. Mr. Henry incorporates by reference paragraphs 1 through 205 above as if fully set here.

WHEREFORE, Mr. Henry requests that this Court enter judgment in his favor and against Gerald Miller for Violation's of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud of the US Code and conspiring to falsify a Deficiency Notice.

Specifically Gerald Miller, recklessly or intentionally, or by reason Of negligence, supervised and approved entering false information into Government computer systems. Gerald Miller intentionally ignored the Law and his duty to honestly perform his job.

Gerald Miller in retaliation against the Plaintiff, participated in the fabrication and falsified a notice of deficiency and conspired to cover up the fabrication of the notice. In addition he participated in crafting a plan of attack that included perjury and obstruction of Justice.

FBI Special Agent in Charge James Bernazzani added, "I want to send a message to those who are contemplating entering public service, or those

already so engaged. Public service is nothing more than serving the public. Public service is not about the individual; it is about the people. Public service is about advocating the public good, not about enhancing private gain. Public service is not about stealing from the people, it is about giving to the people. Those in public service have a calling, and that calling is fundamentally entrenched in personal integrity. And when you lose personal integrity, not only do you lose the people, you lose yourself."

"It is brazen the amount of activity down here where people think it's their right as soon as they assume office to steal from the people," said James Bernazzani, the FBI's special agent in charge.

"We need the cleansing and we will continue to clean until to we have a government responsible to the people," he said.

Corruption exists everywhere, he said, but Louisiana is an extreme case.

"Machine politics in the North, I'm not condoning this, but they'll skim the cream and give back to their voting constituents, to the people," Bernazzani said. "Here in Louisiana, they skim the cream, steal the milk, hijack the bottle and look for the cow."

Corruption exists everywhere, he said, but Louisiana is an extreme case.



"Machine politics in the North, I'm not condoning this, but they'll skim the cream and give back to their voting constituents, to the people," Bernazzani said. "Here in Louisiana, they skim the cream, steal the milk, hijack the bottle and look for the cow."

"Corruption in New Orleans is endemic," said Mr. Letten, the federal prosecutor. "I think this simply tells us there is corruption on many levels, large scale and small scale."

And plaintiff prays the court award damages in the amount of Ten Million Dollars plus interest, Attorneys Fees and cost, along with such further relief this Court deems just against Gerald Miller.

#### **COUNT 24**

#### **Civil Action for Violation of 18 U.S.C. title I, Chapter 63 , Sec 1346**

207. Mr. Henry incorporates by reference paragraphs 1 through 206 above as if fully set here.

WHEREFORE, Mr. Henry requests that this Court enter judgment in his favor and against Defendants, LOUISIANA ATTORNEY REGISTRATION AND DISCIPLINAY COMMITTEE, PASCAL F. CAOLGERO, JR,

JEFFREY P.VICTORY, JEANNETTE THERIOT KNOLL,  
CHET D. TRAYLOR, CATHERINE D. KIMBALL, JOHN L. WEIMER,  
)  
BERNETTE J. JOHNSON, under 18 U.S.C. § 1346 AND TO DEPRIVE  
THE PLAINTIFF OF HIS RIGHTS TO Honest Services.

And award him damages in the amount of 75,000.00 jointly and  
severally for each of the 100 counts of Mail fraud.

These defendants are employed by the State of Louisiana and  
are Attorneys and Judges and a regulatory agency.

Their first job is to defend the constitution and prevent violations  
of the laws of the land. As officers of the Court they are further obligated to  
Report criminal misconduct by any and all people including their own  
Peers. No man is above the law and no such thing as absolute immunity can  
Exist when people who were hired or appointed to the highest level's of  
government choose to ignore their responsibility to uphold the constitution  
of the United States of America and the highest Court in The Land.

These Defendants were aware that several United States Attorneys  
knowingly participated in the Criminal misconduct of Lynne Murphy by  
conspiring to conceal this misconduct and hide it under the shield of  
"Absolute Immunity". They have been empowered by the State Of  
Louisiana to investigate misconduct by any Attorney Licensed by the State

of Louisiana. They all ignored this duty in order to protect one of their own and purposely attempted to abuse the trust of the public and is fundamentally right to honest service and protecting from corruption.

These defendants knew that criminal conduct and false documents were filed By Lynne Murphy and that James Letten and Stevens Moore were Concealing this fraud, tampering with and destroying evidence and did nothing.

This conduct subject the plaintiff to damages, emotional distress 6 years of litigation.

FBI Special Agent in Charge James Bernazzani added, "I want to send a message to those who are contemplating entering public service, or those already so engaged. Public service is nothing more than serving the public. Public service is not about the individual; it is about the people. Public service is about advocating the public good, not about enhancing private gain. Public service is not about stealing from the people, it is about giving to the people. Those in public service have a calling, and that calling is fundamentally entrenched in personal integrity. And when you lose personal integrity, not only do you lose the people, you lose yourself."

"It is brazen the amount of activity down here where people think it's their right as soon as they assume office to steal from the people," said James Bernazzani, the FBI's special agent in charge.

"We need the cleansing and we will continue to clean until to we have a government responsible to the people," he said.

Corruption exists everywhere, he said, but Louisiana is an extreme case.

"Machine politics in the North, I'm not condoning this, but they'll skim the cream and give back to their voting constituents, to the people," Bernazzani said. "Here in Louisiana, they skim the cream, steal the milk, hijack the bottle and look for the cow."

Corruption exists everywhere, he said, but Louisiana is an extreme case.

"Machine politics in the North, I'm not condoning this, but they'll skim the cream and give back to their voting constituents, to the people," Bernazzani said. "Here in Louisiana, they skim the cream, steal the milk, hijack the bottle and look for the cow."

"Corruption in New Orleans is endemic," said Mr. Letten, the federal prosecutor. "I think this simply tells us there is corruption on many levels, large scale and small scale."

And prays the court award damages in the amount of 7.5 Million Dollars

Jointly and severally against these plus interest, Attorneys Fees and cost,  
along with such further relief this Court deems just.

**COUNT 25**

**Civil Action for Violation of 18 U.S.C. title I, Chapter 63 , Sec 1346**

208. Mr. Henry incorporates by reference paragraphs 1 through 207 above  
as if fully set here.

WHEREFORE, Mr. Henry requests that this Court enter judgment in his  
favor and against Defendants, CHARLES B. RANGEL, FORTNEY PETE  
STARK, SANDER M. LEVIN, JIM MC CRERY, WALLY HERGER,  
MAX BAUCUS, JOHN D. ROCKFELLER IV, KENT CONRAD,  
CHARLES E. GRASSLEY, ORRIN G. HATCH, TRENT LOTT,  
OLYMPIA J. SNOWE, JOHN KYL, GORDON SMITH,  
JEFF BINGAMAN, JOHN F. KERRY, BLANCHE L. LINCOLN  
RON WYDEN, CHARLES E. SCHUMER, DEBBIE STABENOW  
MARIA CANTWELL, KEN SALAZAR, JIM BUNNING,  
MIKE CRAPO, PAT ROBERTS, JOHN ENSIGN,  
EDWARD M. KENNEDY, JOSEPH R. BIDEN, JR., HERBERT KOHL,  
DIANE FEINSTEIN, RUSSELL D. FEINGOLD, RICHARD J. DURBIN,  
BENJAMIN L. CARDIN, SHELDON WHITEHOUSE,

ARLEN SPECTER, JEFF SESSIONS, LINDSEY GRAHM,  
JOHN CORNYN, SAM BROWNBACK, PATRICK LEAHY,  
TOM COBURN, SANDER M. LEVIN, JIM MCDERMOTT,  
JOHN LEWIS, RICHARD E. NEAL, MICHAEL R. MCNULTY,  
JOHN S. TANNER, XAVIER BECERRA, LLOYD DOGGETT,  
EARL POMEROY, STEPHANIE TUBBS JONES, MIKE THOMPSON,  
JOHN B. LARSON, RAHM EMANUEL, EARL BLUMENAUER,  
RON KIND, BILL PASCRELL JR., SHELLEY BERKLEY,  
JOSEPH CROWLEY, CHRIS VAN HOLLEN, KENDRICK B. MEEK,  
ALLYSON Y. SCHWARTZ, ARTHUR DAVIS, DAVE CAMP,  
JIM RAMSTAD, SAM JOHNSON, PHIL ENGLISH, JERRY WELLER,  
KENNY C. HULSHOF, RON LEWIS, KEVIN BRADY, THOMAS M.  
REYNOLDS, PAUL RYAN, ERIC CANTOR, JOHN LINDER,  
UNITED STATES OF AMERICA, INTERNAL REVENUE SERVICE,  
FEDERAL BUREAU OF INVESTIGATION, JAMES BERNAZZANI,  
UNITED STATES DEPARTMENT OF JUSTICE,  
DEVIN NUNES, PAT TIBERI AND JON PORTER under 18 U.S.C. §  
1346 AND TO DEPRIVE THE PLAINTIFF OF HIS RIGHTS TO Honest  
Services. And award him damages in the amount of 75,000.00 jointly and  
severally for each of the 100 counts of Mail fraud that they were obligated to

investigate the fraud charges based on their receipt of documentation in July of 2006.

These defendants were elected to do a job that includes protecting the public from the Criminal misconduct by the Government employees and United States Attorneys. They have been empowered by the constitution to investigate misconduct by employees of the Executive branch and ignored this duty which subject the plaintiff to damages, emotional distress 6 years of litigation.

FBI Special Agent in Charge James Bernazzani added, "I want to send a message to those who are contemplating entering public service, or those already so engaged. Public service is nothing more than serving the public. Public service is not about the individual; it is about the people. Public service is about advocating the public good, not about enhancing private gain. Public service is not about stealing from the people, it is about giving to the people. Those in public service have a calling, and that calling is fundamentally entrenched in personal integrity. And when you lose personal integrity, not only do you lose the people, you lose yourself."

"It is brazen the amount of activity down here where people think it's their right as soon as they assume office to steal from the people," said James

Bernazzani, the FBI's special agent in charge.

"We need the cleansing and we will continue to clean until to we have a government responsible to the people," he said.

Corruption exists everywhere, he said, but Louisiana is an extreme case.

"Machine politics in the North, I'm not condoning this, but they'll skim the cream and give back to their voting constituents, to the people," Bernazzani said. "Here in Louisiana, they skim the cream, steal the milk, hijack the bottle and look for the cow."

Corruption exists everywhere, he said, but Louisiana is an extreme case.

"Machine politics in the North, I'm not condoning this, but they'll skim the cream and give back to their voting constituents, to the people," Bernazzani said. "Here in Louisiana, they skim the cream, steal the milk, hijack the bottle and look for the cow."

"Corruption in New Orleans is endemic," said Mr. Letten, the federal prosecutor. "I think this simply tells us there is corruption on many levels, large scale and small scale."

And prays the court award damages in the amount of 7.5 Million Dollars



Jointly and severally plus interest, Attorneys Fees and cost, along with such further relief this Court deems just.

**COUNT 26**

**Civil Action for Violation of Civil Action for Violation of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud- – Kurt Engelhardt**

209. Mr. Henry incorporates by reference paragraphs 1 through 208 above as if fully set here.

WHEREFORE, Mr. Henry requests that this Court enter judgment in his favor and against Kurt Engelhardt for Violation's of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud of the US Code.

Specifically Kurt Engelhardt is a United States District Judge and

he choose to ignore all laws and his duties for personal profit.

He instructed an associate to demand a Cash Payment of \$25,000.00

to deliver a correct verdict and to honor the Jury Verdict the plaintiff had received.

Plaintiff refused to make a payment and notified the Chief Judge and James Letten the United States attorney.

Engelhardt was aware that IRS Employee Debbie Arceneaux at the Instruction of United States Department of Justice Attorney Lynne Murphy did commit Perjury in a Trial in New Orleans Louisiana.

As part of the ongoing litigation in this case and other document requests it has come to the plaintiffs attention that the United States Department of Justice is tampering with and destroying pertinent evidence in this Case to conceal the Criminal Conduct of Murphy and Arceneaux.

Engelhardt was well aware that the plaintiff has filed a freedom of information request with the IRS in order to review true copies of his files.

IRS Employee Eula Payne, ID #39-02546 has been assigned the task of getting all of the Plaintiffs true Records. Ms. Payne has disclosed that the files are being held up and prevented from copying for release at the Instruction of the United States Department of Justice and the Attorneys involved in this Case. Ms Payne has been in contact with Linda Neal – Attorney for the IRS in New Orleans – where Murphy and Arceneaux's Criminal perjury and misconduct has occurred. Neal has informed Payne that the files are not being provided at the direct instruction of the United States Department of Justice Attorneys involved in this

litigation.

These files disclose the Perjured Testimony of Debbie Arceneaux. They will further disclose that the Plaintiff Contacted the Treasury Investigation Unit(TIGTA). Based on the evidence two Criminal investigations were opened into Arceneaux and Murphy's conduct for attempting to and tampering with evidence and the deletion of Documents from the Taxpayer master file.

It has been disclosed to the plaintiff by its own employees that the IRS Has documentation, that detail the agreement reached with the IRS on the Basis issue in August of 2004. This documentation was readily available and United States Attorney Lynne Murphy had this documentation and instructed Internal Revenue Service Agent Debbie Arceneaux to commit perjury in the December 2006 trial. The IRS Individual master file clearly shows that Arceneaux was auditing and reviewing the tax filings and auditing 1999 in 2004 and the Carryback and basis claims. It shows Arceneaux creating documentation that United States Attorney and the IRS responded and disclosed in their filing Docket Number 02-0968 – 111 – Eastern District of Illinois.

The master file shows that this agreement on the basis was finalized and

approved by Arceneaux in August of 2004 and sent to Plaintiff for his acceptance. Plaintiff signed and authorized the acceptance of the Agreement in August of 2004. And this acceptance by plaintiff and the approval of Arceneaux supervisors caused a refund to be paid. In addition the master file shows that Murphy and Arceneaux had ready access to the IRS computer systems and information and still choose to commit perjury in the trial.

The law is very specific and the agreement reached clearly states that both parties had 2 years from the date of the agreement to challenge the agreement in Court. If the IRS intended to challenge the agreement they would be required to first issue a deficiency notice and detail their reason for choosing to contest the agreement. Instead of following the law this court choose to make an arbitrary ruling that does not follow the law or the evidence based on the fact that a United States Attorney has chosen to continuing committing perjury and presenting tampered evidence and information to this Court to insure that no true information is presented to the Court that is contrary to her position.

Engelhardt choose to ignore the law in this case because a complaint was filed against him for misconduct and plaintiff did not pay the \$25,000

dollars as demanded by Engelhardt's associate.

The Jury ruling was plain and simple 10 dollars a Share discount on 236,000 shares. That's 2.36 million Dollars \* 20 percent tax rate. That would have been a Refund of 472,000 per the jury order.

As the math and the Jury verdict are in plain English it is woefully apparent that United States Attorney present false information and again ignored the laws of the land.

Engelhardt ignored the pretrial order and the laws of the land, abused the trust and honor and authority granted him as a Federal Judge and made rulings in direct conflict with the law for retaliation against the plaintiff for third party and current judicial complaints filed by the plaintiff and ignored a Jury Ruling because a \$25,000.00 payment was not made to the Judges Associate.

FBI Special Agent in Charge James Bernazzani added, "I want to send a message to those who are contemplating entering public service, or those already so engaged. Public service is nothing more than serving the public. Public service is not about the individual; it is about the people. Public service is about advocating the public good, not about enhancing private gain. Public service is not about stealing from the people, it is about giving

to the people. Those in public service have a calling, and that calling is fundamentally entrenched in personal integrity. And when you lose personal integrity, not only do you lose the people, you lose yourself."

"It is brazen the amount of activity down here where people think it's their right as soon as they assume office to steal from the people," said James Bernazzani, the FBI's special agent in charge.

"We need the cleansing and we will continue to clean until to we have a government responsible to the people," he said.

Corruption exists everywhere, he said, but Louisiana is an extreme case.

"Machine politics in the North, I'm not condoning this, but they'll skim the cream and give back to their voting constituents, to the people," Bernazzani said. "Here in Louisiana, they skim the cream, steal the milk, hijack the bottle and look for the cow."

Corruption exists everywhere, he said, but Louisiana is an extreme case.

"Machine politics in the North, I'm not condoning this, but they'll skim the cream and give back to their voting constituents, to the people," Bernazzani said. "Here in Louisiana, they skim the cream, steal the milk, hijack the bottle and look for the cow."

“Corruption in New Orleans is endemic,” said Mr. Letten, the federal prosecutor. “I think this simply tells us there is corruption on many levels, large scale and small scale.”

And plaintiff prays the court award damages in the amount of Ten Million Dollars plus interest, Attorneys Fees and cost, along with such further relief this Court deems just against Kurt Engelhardt.

### **COUNT 27**

**Civil Action for Violation of Civil Action for Violation of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud- -- Helen G. Berrigen and Edith H. Jones**

210. Mr. Henry incorporates by reference paragraphs 1 through 209 above as if fully set here.

WHEREFORE, Mr. Henry requests that this Court enter judgment in his

favor and against **Helen G. Berrigen and Edith H. Jones**

for Violation's of 18 U.S.C. §1346- Mail Fraud and Honest Services Fraud of the US Code.

Both of these defendants are supervising Federal Judges - Helen G. Berrigen is the Chief Judge of Eastern District of Louisiana and Edith H. Jones is the Chief Judge of the Fifth Circuit Court of Appeals.

Both of these Judges were aware of the allegations of Engelhardt's associate solicitation of a bribe in order to follow the jury verdict. Both did not even bother to review the pretrial orders or request the additional evidence or have an evidentiary Hearing on the evidence being withheld by the United States Attorney. Simple math shows that the judgment is in direct conflict with the law and there is a reason for the drastic departure. Both Judges had the authority to review all of the evidence and force the United States Attorneys office and the IRS to bring the evidence to Court that proves perjury.

Instead both of the Judges ignored their duties to uphold the constitution and to protect the Court system from Corruption.



“Corruption in New Orleans is endemic,” said Mr. Letten, the federal prosecutor. “I think this simply tells us there is corruption on many levels, large scale and small scale.”

And plaintiff prays the court award damages in the amount of 470 thousand Dollars plus interest, Attorneys Fees and cost, along with such further relief this Court deems just against **Helen G. Berrigen and Edith H. Jones.**

### **COUNT 28**

**Civil Action for Violation of 26 U.S.C. title F, Chapter 76 Subchapter B, Sec 7433 – Internal Revenue Service and United States of America**

211. Mr. Henry incorporates by reference paragraphs 1 through 210 above as if fully set here.

WHEREFORE, Mr. Henry requests that this Court enter judgment in his favor and against Internal Revenue Service and the United States of America.

The Internal Revenue Service employees at the direction of Murphy did violations Section Title 26, Subtitle F, Chapter 63, Subchapter B Section 7433 of the US Code and conspiring to falsify and

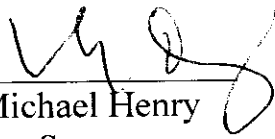
close a tax year in order to present false evidence in a court case.

Arceneaux tampering with the Plaintiffs Master record and Deleted/destroyed the executed and approved form 872 extending the 2002 tax return date until April 15, 2007. Arceneaux was also aware that the 2002 tax return was missing the tax loss deduction for the sale of Corecomm Stock that was in Excess of 8.2 million dollars and still falsified the record. And the tax loss of this year was supposed to be carried back three years then forward 7 years.

And plaintiff prays the court award damages in the amount of 1 million for falsifying the records initiating a false collection activity, and 100,000.00

For the refund plaintiff would have received had Murphy not instructed Arceneaux to falsify and delete records, plus interest, Attorneys Fees and cost, along with such further relief this Court deems just against **United States of America and the Internal Revenue service.**

Michael Henry



Michael Henry

Pro Se

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